

CITY COUNCIL

Meeting Agenda

***REGULAR MEETING
COUNCIL CHAMBERS***

***MONDAY, NOVEMBER 26, 2012
7:00P.M.***

The Regular Meetings of City Council are filmed and can be viewed LIVE while the meeting is taking place or at your convenience at any time after the meeting on the City's website at www.ReadingPa.gov, under Info and Downloads/Meetings and Agenda.

All electronic recording devices must be located behind the podium area in Council Chambers and located at the entry door in all other meeting rooms and offices, as per Bill No. 27-2012

1. OPENING MATTERS

A. CALL TO ORDER

B. INVOCATION: Ramon Mendez, First Evangelical Church

C. PLEDGE OF ALLEGIANCE

D. ROLL CALL

2. PROCLAMATIONS AND PRESENTATIONS

- Council Commendation recognizing the 10th Anniversary of Judy's on Cherry, accepted by Judy Henry

3. PUBLIC COMMENT – AGENDA MATTERS:

Citizens have the opportunity to address the Council, by registering with the City Clerk by 5 pm on the day of the scheduled Council meeting. All remarks must be directed to Council as a body and not to any individual Council member or public or elected official in attendance. Any person making personally offensive or impertinent remarks or any person becoming unruly while addressing Council may be called to order by the Presiding Officer and may be barred from speaking before Council, unless permission to continue speaking is granted by the majority vote of Council.

All comments by the public shall be made from the speaker's podium. Citizens attending the meeting may not cross into the area beyond the podium. Any materials to be distributed to Council must be given to the City Clerk before the meeting is called to order.

Those commenting on agenda business shall speak at the beginning of the meeting and shall limit their remarks to 5 minutes. Those commenting on general matters shall speak after the legislative business is concluded and shall limit their remarks to 3 minutes. No comments shall be made from any other location except the podium, and anyone making "out of order" comments may be subject to removal. There will be no demonstration at the conclusion of anyone's remarks. Citizens may not ask questions of Council members or other elected or public officials in attendance.

4. APPROVAL OF AGENDA

A. MINUTES: Regular Meeting of November 19, 2012

B. AGENDA: Regular Meeting of November 26, 2012

5. Consent Agenda Legislation

A. Resolution – promoting Paramedic Matthew Small to the rank of Lieutenant in the Reading Department of Fire and Rescue Services **(Fire)**

B. Resolution - appointing Christian Zale as primary and Maria Kantner as alternate representatives on the Berks County Tax Collection Committee (TCC) **(Admin Services)**

6. ADMINISTRATIVE REPORT

7. REPORT FROM OFFICE OF THE AUDITOR

8. REPORT FROM DEPT. DIRECTORS, BOARDS, AUTHORITIES, & COMMISSIONS

9. ORDINANCES FOR FINAL PASSAGE

A. Bill No. 107-2012 - amending the City of Reading Codified Ordinances Chapter 1 Administration and Government, Section 186 G Fiscal Provisions - 4.0 Preparing Requests for Proposals (RFP's) for contracts greater than \$10,000 eliminating the Managing Director's ability to waive the RFP process for professional services **(Council Staff)** *Introduced at the October 22 regular meeting; Tabled at the 11-19 Mtg*

B. Bill No. 108-2012 - amending the City of Reading Codified Ordinances Chapter 1 Administration and Government, Section 186 G Fiscal Provisions by reducing the amount of expenditures and allocations requiring Council's approval from \$25,000 to zero (\$0) **(Council Staff)** *Introduced at the October 22 regular meeting; Tabled at the 11-19 Mtg*

C. Bill No. 114-2012 – 2013 General Fund Budget **(Managing Director)** *Introduced at the October 3 Special Meeting*

D. Bill No. 115-2012 - levying the Real Estate Taxes for the fiscal year beginning the first day of January, 2013, and ending the thirty-first day of December, 2013 **(Law)** *Introduced at the October 22 regular meeting*

E. Bill No. 116-2012 - establishing the employee positions for the City of Reading for the fiscal year 2013 **(Law)** *Introduced at the October 22 regular meeting*

F. Bill No. 117-2012 - amending Chapter 24 Part 2b Home Rule Earned Income Tax Section 24-221 through Section 24-235 of the City of Reading Codified Ordinances. Section 24-221 through Section 24-235 shall provide for a tax of one and four tenths percent (1.4%) on all Earned Income and Net Profits generated by residents of the City of Reading. This tax of one and four tenths percent (1.4%) on all Earned Income and Net Profits generated by residents of the City of Reading shall be in addition to the tax collected under 24-201 et seq. of the City of Reading Codified Ordinances **(Law)** *Introduced at the October 22 regular meeting*

G. Bill No. 118-2012 – amending Chapter 24 Part 2B Home Rule Earned Income Tax Section 24-221 through Section 24-235 of the City of Reading Codified Ordinances. Section 24-221 through Section 24-235 shall provide for a tax of one and seven tenths percent (1.7%) on all earned income and net profits generated by residents of the City of Reading. This tax of one and seven tenths percent (1.7%) on all earned income and net profits generated by residents of the City of Reading shall be in addition to the tax collected under 24-201 et seq. of the City of Reading Codified Ordinances **(Law)** *Introduced at the October 22 regular meeting*

H. Bill No. 119-2012 - providing for a tax of up to a maximum of one and one tenth percent (1.1%) on all earned income and net profits generated in the City of Reading by non-residents of the City of Reading **(Law)** *Introduced at the October 22 regular meeting*

I. Bill No. 120-2012 – providing for a tax of up to a maximum of one and three tenths percent (1.3%) on all earned income and net profits generated in the City of Reading by non-residents of the City of Reading for 2013 **(Law)** *Introduced at the October 22 regular meeting*

10. INTRODUCTION OF NEW ORDINANCES

A. Ordinance - Amending the Codified Ordinances Chapter 10 Health and Safety by, Part 4, Certificate of Transfer, by redefining property to incorporate all real estate including a lot and providing a definition for a lot **(Law)**

B. Ordinance – Amending the Property Maintenance Fee Schedule (PMD/Law)

Pending Legislation

Ordinance – amending the Municipalities Financial Recovery Act Recovery Plan for the City of Reading, Berks County, Pennsylvania (as filed with the City Clerk on May 28, 2010, and enacted into law under Bill No. 26 of 2010 on June 11, 2010) **(Law)**
Introduced at the November 13 special meeting

Ordinance – Reading Phillies Lease Extension **(Law)** *Introduced at the November 19 regular meeting*

Ordinance - amending the Code of Ordinances of the City of Reading, Berks County, Pennsylvania, Fee Schedule, to reflect new rates for Rental Housing Inspections **(Business Analyst/Council Staff)** *Introduced at the November 19 regular meeting*

Ordinance – amending the Code of Ordinances of the City of Reading, Berks County, Pennsylvania, Fee Schedule to reflect new Health Permit fees **(Business Analyst/Council Staff)** *Introduced at the November 19 regular meeting*

Resolution – extending the lease between the City and the Reading Phillies **(Law)**
Tabled at the July 9 regular meeting

11. RESOLUTIONS

None

12. PUBLIC COMMENT – GENERAL MATTERS

13. COUNCIL BUSINESS / COMMENTS

14. COUNCIL MEETING SCHEDULE

Monday, November 26

Committee of the Whole – Council Office – 5 pm

Regular Meeting – Council Chambers – 7 pm

Monday, December 3

Nominations & Appointments Committee – Council Office – 4 pm

Committee of the Whole – Council Office – 5 pm

Housing and Economic Development – Council Office – 5:30 pm

Open Government, Rules and Intergovernmental Relations Comm – Council Office – 5:30 pm

Tuesday, December 4

Charter Training – Penn Room – 5:30 pm

Wednesday, December 5

Conditional Use Hearing re 912 Amity St request to add 1 rental unit – Council Chambers – 5 pm

Monday, December 10

Committee of the Whole – Council Office – 5 pm

Regular Meeting – Council Chambers – 7 pm

Tuesday, December 11

Charter Training – Penn Room – 5:30 pm

Monday, December 17 – Please note this is the last Council meeting in 2012

Committee of the Whole – Council Office – 5 pm

Regular Meeting – Council Chambers – 7 pm

15. BAC AND COMMUNITY GROUP MEETING SCHEDULE

Monday, November 26

DID Authority – 645 Penn St 5th Floor – noon

BARTA – BARTA office – 3 pm

District 7 Crime Watch – Holy Spirit Church – 7 pm

Tuesday, November 27

Housing Authority Workshop – WC Building – 4 pm

Housing Authority – WC Building – 5 pm

Environmental Advisory Council – Council Office – 5 pm

Planning Commission – Penn Room – 7 pm
Penns Commons Neighborhood Group – Penns Commons Meeting Room – 7 pm

Wednesday, November 28

Human Relations Commission – Penn Room – 5:30 pm
Parking Authority – Parking Authority Office – 5:30 pm
Outlet Area Neighborhood Assn – St Mark's Lutheran Church – 6:30 pm
Stadium Commission – Stadium RBI Room – 7:30 pm

Monday, December 3

Shade Tree Commission – Planning Conference Room – 6 pm

Tuesday, December 4

Board of Health – Penn Room – 4 pm
Charter Board – Penn Room – 7 pm

Wednesday, December 5

Reading Elderly Housing Crime Watch – Front & Washington Sts – 2:30 pm
District 2 Crime Watch – St Paul's Lutheran Church – 6:30 pm

Thursday, December 6

Police Civil Service Board – Penn Room – noon
Glenside Community Council – Christ Lutheran Church – 6:30 pm
District 3 Crime Watch – Calvary Baptist Church – 7 pm

Sunday, December 9

College Heights Community Council – Nativity Lutheran Church – 7 pm

Monday, December 10

Fire Civil Service Board – Penn Room – 4 pm
6th & Amity Neighborhood & Playground Assn – 6th & Amity Fieldhouse – 6:30 pm

**City of Reading City Council
Regular Business Meeting
Monday, November 19, 2012**

Council President Francis G. Acosta called the meeting to order.

The invocation was given by Pastor Bruce Osterhout, of Christ Lutheran Church.

All present pledged to the flag.

ATTENDANCE

Council President Acosta

Councilor Corcoran, District 1

Councilor Goodman-Hinnershitz, District 2

Councilor Sterner, District 3

Councilor Marmarou, District 4

Councilor Reed, District 5

Councilor Waltman, District 6

Managing Director C. Snyder

City Auditor D. Cituk

City Solicitor C. Younger

City Clerk L. Kelleher

Mayor V. Spencer

PROCLAMATIONS AND PRESENTATIONS

City Council issued the following:

- Council Commendation recognizing the 60th Anniversary of M. J. Reider Associates, accepted by Barbara Coyle

- Council Commendation recognizing Veteran's Day, accepted by Deputy Director of Veteran's Affairs Elizabeth Graybill, Ret. US Army

PUBLIC COMMENT

Council President Acosta announced that there are two citizens registered to address Council on agenda matters and one citizen registered to address non-agenda matters this evening. He inquired if any member of Council objected to suspending the rule requiring non-agenda comment at the end of the meeting. As no one objected the rule requiring non-agenda comment at the end of the meeting was suspended.

Council President Acosta reminded the citizens registered to speak about the remaining public speaking rules.

Shirley Seiders, of Heckman's Court, stated that she is not opposed to rental inspections but she does believe the fee for the rental inspections is too high. She stated that her property was inspected this year and she has not yet paid the fee, as she is waiting to see if Council will adjust the inspection fee.

Council President Acosta asked Ms. Seiders to contact a City office. He noted that although Council is introducing an adjustment to the inspection fee tonight, the new fees will be applied to inspections that occur after the effective date of the ordinance, not to inspections that have occurred previously.

Stanley Potteiger, of Green Street, agreed that the rental inspection fees are too high. He also expressed the belief that the bundling of City and County property taxes is burdensome on the average taxpayer. He stated that he has also heard that the City is considering bundling the trash/recycling fees with the water/sewer bill. He urged the City not to take this step as the perceived increase will be difficult for the average home owner to manage.

Mark Burford, of West Oley Street, stated that he recently received a Quality of Life ticket for his uninspected vehicle which was sitting in his carport. He expressed the belief that the Property Maintenance Inspector violated his constitutional rights by going onto his property without permission. He also expressed the belief that the program is improperly managed as inspectors issue tickets to some but not all. He suggested that the program be managed with wisdom and intelligence.

APPROVAL OF THE AGENDA & MINUTES

Council President Acosta called Council's attention to the minutes for the October 26th Regular Meeting and November 13th Special Meeting of Council and the agenda for this meeting, including the legislation under the Consent agenda heading. He noted the need to add one resolution making appointments to the RATS (Reading Area Transportation Study) Committee to the agenda and move the resolution regarding 1711 Hampden Boulevard for separate consideration.

Councilor Sterner moved, seconded by Councilor Marmarou, to approve the minutes from the October 26th Regular Meeting, the November 13th Special Meeting and the

agenda, including the consent agenda as amended. The motion was approved unanimously.

Consent Agenda

A. Resolution 122-2012 - authorization to open a bank account to accept NSP2 program income deposits is granted. Comingling funds among accounts is prohibited by Housing Urban Development stipulations **(Controller)**

B. Award of Contract - to Raftelis Financial Consultants, Inc., 1031 S. Caldwell Street, Suite 100, Charlotte, NC for a total submitted price of \$58,690 for the Sewer Rate RFP **(Purchasing)**

ADMINISTRATIVE REPORT

Mayor Spencer read the report distributed to Council on Monday afternoon. In summary:

- Post Hurricane Sandy Report
- Dedication of mural at Reading Iron Playground
- Report on the trip to Detroit
- Report on the November 8th live burn at the Fire Training Center

Mayor Spencer stated that the Act 47 Recovery Plan required the City to bundle the City and County property taxes. He stated that the City asked the County Treasurer to accept payment plans. He also stated that the City is moving forward with the bundling of the trash/recycling fees with the water/sewer bills.

Managing Director Snyder advised people with past due rental inspection fees to use the convenient payment plan offered by the City.

AUDITOR'S REPORT

City Auditor Cituk read the report distributed to Council at the meeting. In summary:

- Report on the 2012 Cable Franchise Fee
- Report on the collection of the Traffic Fines for 2012
- Report on the Unemployment Compensation for 2012

ORDINANCES FOR FINAL PASSAGE

A. Bill No. 107-2012 - amending the City of Reading Codified Ordinances Chapter 1 Administration and Government, Section 186 G Fiscal Provisions - 4.0 Preparing Requests for Proposals (RFP's) for contracts greater than \$10,000

eliminating the Managing Director's ability to waive the RFP process for professional services **(Council Staff) Introduced at the October 22 regular meeting**

Councilor Goodman-Hinnershitz moved, seconded by Councilor Reed, to table Bill No. 107-2012.

Bill No. 107-2012 was tabled by the following vote:

Yeas: Corcoran, Goodman-Hinnershitz, Marmarou, Reed, Sterner, Waltman, Acosta, President -7

Nays: None -0

B. Bill No. 108-2012 - amending the City of Reading Codified Ordinances Chapter 1 Administration and Government, Section 186 G Fiscal Provisions by reducing the amount of expenditures and allocations requiring Council's approval from \$25,000 to zero (\$0) **(Council Staff) Introduced at the October 22 regular meeting**

Councilor Goodman-Hinnershitz moved, seconded by Councilor Reed, to table Bill No. 108-2012.

Bill No. 108-2012 was tabled by the following vote:

Yeas: Corcoran, Goodman-Hinnershitz, Marmarou, Reed, Sterner, Waltman, Acosta, President -7

Nays: None -0

C. Bill No. 109-2012 - amending the 2012 City of Reading General Fund Budget by authorizing the transfer of funds from the Contingency Fund to the Purchasing Division **(Purchasing) Introduced at the October 22 regular meeting**

Councilor Corcoran moved, seconded by Councilor Reed, to enact Bill No. 109-2012.

Bill No. 109-2012 was enacted by the following vote:

Yeas: Corcoran, Goodman-Hinnershitz, Marmarou, Reed, Sterner, Waltman, Acosta, President -7

Nays: None -0

D. Bill No. 110-2012 - modifying the Fee Schedule of the City of Reading related to certain permitting and licensure activities of the Department of Community Development, Building & Trades Division **(Business Analyst) Introduced at the October 22 regular meeting**

Councilor Reed moved, seconded by Councilor Corcoran, to enact Bill No. 110-2012.

Bill No. 110-2012 was enacted by the following vote:

Yeas: Corcoran, Goodman-Hinnershitz, Marmarou, Reed, Sterner, Waltman,
Acosta, President -7

Nays: None -0

E. Bill No. 111-2012 - amending the City of Reading Codified Ordinances Chapter 5 Code Enforcement by removing references to fees in Section 122 of the International Existing Building Code (**Business Analyst**) *Introduced at the October 22 regular meeting*

Councilor Goodman-Hinnershitz moved, seconded by Councilor Reed, to enact Bill No. 111-2012.

Bill No. 111-2012 was enacted by the following vote:

Yeas: Corcoran, Goodman-Hinnershitz, Marmarou, Reed, Sterner, Waltman,
Acosta, President -7

Nays: None -0

F. Bill No. 112-2012 – approving an Intergovernmental Cooperation Agreement associated with the operation and enforcement of the wastewater treatment Inter-municipal Agreement (IMA) with Muhlenberg Township (**Public Works/Law**) *Introduced at the October 22 regular meeting*

Councilor Marmarou moved, seconded by Councilor Goodman-Hinnershitz, to enact Bill No. 112-2012.

Councilor Waltman stated that he will not support this ordinance as he does not agree with many components of the Consent Decree. He thanked all who worked so hard to reach this important agreement.

Managing Director Snyder stated that this is the first of many IMAs which are a part of the wastewater treatment plant project.

Councilor Goodman-Hinnershitz stated that she is pleased with the resulting inter-municipal cooperation that the IMAs bring.

Council President Acosta noted the diligent work of many individuals to obtain agreement with Muhlenberg Township.

Councilor Reed noted that the work on the IMA issue began under the direction of former Managing Director Carl Geffken.

Bill No. 112-2012 was enacted by the following vote:

**Yeas: Corcoran, Goodman-Hinnershitz, Marmarou, Reed, Sterner, Acosta,
President -6
Nays: Waltman -1**

G. Bill No. 113-2012 - authorizing the Administration to develop and implement an Amnesty Program to encourage responsible parties to pay delinquent housing-related fees and quality-of-life violations (Business Analyst) *Introduced at the October 22 regular meeting*

Councilor Corcoran moved, seconded by Councilor Reed, to enact Bill No. 113-2012.

Managing Director Snyder stated that the success of the Business Privilege Tax Amnesty program stimulated the creation of this program, which will begin in late December and run for approximately two months.

Bill No. 113-2012 was enacted by the following vote:

**Yeas: Corcoran, Goodman-Hinnershitz, Marmarou, Reed, Sterner, Waltman,
Acosta, President -7
Nays: None -0**

INTRODUCTION OF NEW ORDINANCES

Council President Acosta read the following ordinances into the record:

A. Ordinance – Reading Phillies Lease Extension (Law)

B. Ordinance - amending the Code of Ordinances of the City of Reading, Berks County, Pennsylvania, Fee Schedule, to reflect new rates for Rental Housing Inspections (Business Analyst/Council Staff)

C. Ordinance – amending the Code of Ordinances of the City of Reading, Berks County, Pennsylvania, Fee Schedule to reflect new Health Permit fees (Business Analyst/Council Staff)

Pending Legislation

Ordinance – 2013 General Fund Budget **(Managing Director)** *Introduced at the October 3 Special Meeting*

Ordinance – 2013 Capital Improvement Budget **(Managing Director)** *Introduced at the October 3 Special Meeting*

Ordinance - levying the Real Estate Taxes for the fiscal year beginning the first day of January, 2013, and ending the thirty-first day of December, 2013 **(Law)** *Introduced at the October 22 regular meeting*

Ordinance - establishing the employee positions for the City of Reading for the fiscal year 2013 **(Law)** *Introduced at the October 22 regular meeting*

Ordinance - amending Chapter 24 Part 2b Home Rule Earned Income Tax Section 24-221 through Section 24-235 of the City of Reading Codified Ordinances. Section 24-221 through Section 24-235 shall provide for a tax of one and four tenths percent (1.4%) on all Earned Income and Net Profits generated by residents of the City of Reading. This tax of one and four tenths percent (1.4%) on all Earned Income and Net Profits generated by residents of the City of Reading shall be in addition to the tax collected under 24-201 et seq. of the City of Reading Codified Ordinances **(Law)** *Introduced at the October 22 regular meeting*

Ordinance – amending Chapter 24 Part 2B Home Rule Earned Income Tax Section 24-221 through Section 24-235 of the City of Reading Codified Ordinances. Section 24-221 through Section 24-235 shall provide for a tax of one and seven tenths percent (1.7%) on all earned income and net profits generated by residents of the City of Reading. This tax of one and seven tenths percent (1.7%) on all earned income and net profits generated by residents of the City of Reading shall be in addition to the tax collected under 24-201 et seq. of the City of Reading Codified Ordinances **(Law)** *Introduced at the October 22 regular meeting*

Ordinance - providing for a tax of up to a maximum of one and one tenth percent (1.1%) on all earned income and net profits generated in the City of Reading by non-residents of the City of Reading **(Law)** *Introduced at the October 22 regular meeting*

Ordinance – providing for a tax of up to a maximum of one and three tenths percent (1.3%) on all earned income and net profits generated in the City of Reading by non-residents of the City of Reading for 2013 **(Law)** *Introduced at the October 22 regular meeting*

Ordinance – amending the Municipalities Financial Recovery Act Recovery Plan for the City of Reading, Berks County, Pennsylvania (as filed with the City Clerk on May 28, 2010, and enacted into law under Bill No. 26 of 2010 on June 11, 2010) **(Law)** *Introduced at the November 13 special meeting*

RESOLUTIONS

A. Resolution 124-2012 – authorizing the Mayor to create a separate account for Microloan Program for small businesses and fund the program with \$550,000
(Community Development)

Councilor Corcoran moved, seconded by Councilor Goodman-Hinnershitz, to adopt Resolution No. 124-2012.

Resolution No. 124-2012 was adopted by the following vote:

Yeas: Corcoran, Goodman-Hinnershitz, Marmarou, Reed, Sterner, Waltman,
Acosta, President - 7
Nays: None - 0

B. Resolution 125-2012 – appointing Michael Reese to the Charter Review Commission (Nom & Appts)

Councilor Corcoran moved, seconded by Councilor Goodman-Hinnershitz, to adopt Resolution No. 125-2012.

Councilors Marmarou, Reed, Corcoran and Goodman-Hinnershitz noted the experience Mr. Reese will bring to the Charter Review Commission and noted his selfless volunteerism and support for the City.

Resolution No. 125-2012 was adopted by the following vote:

Yeas: Corcoran, Goodman-Hinnershitz, Marmarou, Reed, Sterner, Waltman,
Acosta, President - 7
Nays: None - 0

C. Resolution 126-2012 – Upholding and affirming the suspension of Officer Christopher Cortazzo, #392, as attached in the Recommendation of Charges dated July 24, 2012 and Conclusions of Law (Law)

Councilor Reed moved, seconded by Councilor Goodman-Hinnershitz, to adopt Resolution No. 126-2012.

Resolution No. 126-2012 was NOT adopted by the following vote:

Yeas: None - 0
Nays: Corcoran, Goodman-Hinnershitz, Marmarou, Reed, Sterner, Waltman,
Acosta, President - 7

D. Resolution 126-2012 – appointing Council President Francis Acosta to the RATS (reading Area Transportation Study) Coordinating Committee and appointing Councilor Donna Reed as an alternate. **(Council Staff)**

Councilor Corcoran moved, seconded by Councilor Marmarou, to adopt Resolution No. 126-2012.

Councilor Reed noted the many years of faithful service to RATS by Councilors Waltman and Sterner.

Resolution No. 126-2012 was adopted by the following vote:

Yeas: Corcoran, Goodman-Hinnershitz, Marmarou, Reed, Sterner, Waltman, Acosta, President - 7

Nays: None - 0

E. Resolution 123-2012 – Authorizing the Administration to oppose the zoning variance applications for a personal care facility and relief from the off street parking regulations filed for 1711 Hampden Blvd, a single family property located in an R1 Zoning District **(Council Staff)**

Councilor Marmarou moved, seconded by Councilor Corcoran, to adopt Resolution No. 123-2012.

Resolution No. 123-2012 was adopted by the following vote:

Yeas: Corcoran, Goodman-Hinnershitz, Marmarou, Reed, Sterner, Waltman, Acosta, President - 7

Nays: None - 0

COUNCIL COMMENT

Councilor Reed thanked everyone involved in the City-wide clean-ups. She noted the participation of Judge Grimm in the clean-up arranged by Ernie Schlegel in the Windsor and Ritter area.

Councilor Reed noted the volunteerism of Mark and Pam Cianciosi in the Windsor and Ritter area where they organized clean-ups and covered the costs personally.

Councilor Reed noted the decoration of the flower pots on Penn Street by volunteers who donated the supplies.

Councilor Sterner congratulated those honored with commendations earlier at the meeting. He noted the opening of the holiday light display at Hillside Playground, which runs through Christmas.

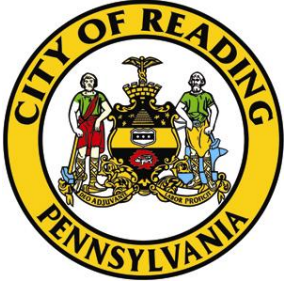
Councilor Goodman-Hinnershitz noted the problem created by the gas meter relocation in East Reading. She stated that the Managing Director is now handling this issue and requested an update within the next few weeks. She announced that Santa will be at Pendora on December 8th and at the Pagoda on December 15th.

Councilor Waltman announced the Centre Park Holiday Tour, scheduled for December 9th and the Centre Park Christmas Tree sale starting on December 1st.

Council President Acosta described his visit to Detroit with other City officials and stated that he will be briefing Council on the trip within a few weeks.

Councilor Reed moved, seconded by Councilor Marmarou, to adjourn the regular meeting of Council.

Respectfully submitted by Linda A. Kelleher CMC, City Clerk



AGENDA MEMO

FIRE DEPARTMENT

TO: City Council
FROM: Fire Chief David Hollinger
PREPARED BY: Fire Chief David Hollinger
MEETING DATE: November 26, 2012
AGENDA MEMO DATE: November 15, 2012
REQUESTED ACTION: Authorize the Promotion of Matthew Small to Lieutenant, EMS

RECOMMENDATION

The Fire Chief recommends the promotion of Matthew Small to Lieutenant in the Emergency Medical Services Division of the Department of Fire and Rescue Services:

BACKGROUND

There is a vacancy in the EMS Division as a result of a promotion. The above named candidate has taken the written and oral examination for the position of Lieutenant and is the top candidate on the current certified list.

BUDGETARY IMPACT

This funded position has become vacant due to a promotion and is part of the current year's budget, in addition, this hiring will lessen the departments need to fill current vacancy with overtime.

PREVIOUS ACTIONS

None

SUBSEQUENT ACTION

Council to take action to approve a resolution to authorize the above named candidate to the position listed.

RECOMMENDED BY

The Fire Chief recommends approval.

RECOMMENDED MOTION

Approve/deny the resolution authorizing the promotion of the named individual to the position listed.

R E S O L U T I O N NO.____2012

THE COUNCIL OF THE CITY OF READING HEREBY RESOLVES AS
FOLLOWS:

That Paramedic Matthew A. Small is promoted to the rank of
Lieutenant in the Reading Department of Fire and Rescue Services,
effective December 1, 2012

Adopted by Council_____, 2012

Francis G. Acosta
President of Council

Attest:

Linda A. Kelleher
City Clerk

R E S O L U T I O N N O. _____

THE COUNCIL OF THE CITY OF READING HEREBY RESOLVES AS
FOLLOWS:

Appointing Christian Zale as primary and Maria Kantner as alternate
representatives on the Berks County Tax Collection Committee (TCC).

Adopted by Council _____, 2012

Francis G. Acosta
President of Council

Attest:

Linda A. Kelleher
City Clerk

ORDINANCE NO. ____-2012

AN ORDINANCE AMENDING THE CITY OF READING CODIFIED ORDINANCES CHAPTER 1 ADMINISTRATION AND GOVERNMENT, SECTION 186 G FISCAL PROVISIONS - 4.0 PREPARING REQUESTS FOR PROPOSALS (RFP'S) FOR CONTRACTS GREATER THAN \$10,000 ELIMINATING THE MANAGING DIRECTOR'S ABILITY TO WAIVE THE RFP PROCESS FOR PROFESSIONAL SERVICES.

THE COUNCIL OF THE CITY OF READING HEREBY ORDAINS AS FOLLOWS:

SECTION ONE. Amending The City of Reading Codified Ordinances Chapter 1 Administration and Government, Section 186 Fiscal Provisions, - 4.0 Preparing Requests For Proposals (RFP's) For Contracts Greater Than \$10,000 eliminating the managing director's ability to waive the RFP process for professional services, as attached in Exhibit A.

SECTION TWO. All other parts of the Ordinance remain unchanged.

SECTION THREE. If any section, subsection, sentence or clause of this Ordinance is held for any reason to be invalid such decision shall not affect the validity of the remaining portions of this Ordinance.

SECTION FOUR. This ordinance shall become effective ten (10) days after its adoption in accordance with Sections 219 and 221 of the City of Reading Home Rule Charter.

Enacted by Council _____, 2012

President of Council

Attest:

City Clerk

(Reed/Council Staff)

Submitted to Mayor: _____
Date: _____

Received by the Mayor's Office: _____
Date: _____

Approved by Mayor: _____
Date: _____

Vetoed by Mayor: _____
Date: _____

EXHIBIT A

ADMINISTRATIVE REGULATION PURCHASING OF PROFESSIONAL SERVICES

1.0 PURPOSE:

The purpose of this regulation is to outline the process involved for preparing specifications, letting of Request for Proposals (RFP's), awarding contracts and payment of bills for professional services.

2.0 APPLICABLE TO:

All department directors.

3.0 POLICY:

3.1 For the purpose of this regulation the term "professional" is defined as those persons or firms marketing services requiring advanced academic or technical training skills. Examples of professional services include work done by the following contractors but is not necessarily limited to these services:

- * Accountants
- * Architects
- * Attorneys
- * Bond Underwriters
- * Engineers
- * Insurance Consultants, Agents, and/or Brokers
- * Investment Advisors
- * Physicians

3.2 Professional service contracts are not to be confused with standard contracts which seek a price or costs for particular work detailed in specifications. Professional contracts seek expertise through an RFP and pricing or cost may not be of "primary" importance.

3.3 A professional contract, while it is based upon work performed in response to task specifications and the need for a finished product as outlined by the City and agreed to by a contractor, it is one that by its very nature cannot be awarded solely based upon the selection of the lowest bidder.

3.4 Factors other than price alone must be carefully weighed in the review of proposals and the award of such contracts. These factors include the professional qualifications/certifications, special skills, experience, and familiarity of the contractor with the work requested, all of which have an impact on the quality of the product/service to be delivered.

4.0 PREPARING REQUESTS FOR PROPOSALS (RFP'S) FOR CONTRACTS GREATER THAN \$10,000.

4.1 When to prepare an RFP.

4.1.1 ~~Unless otherwise determined by the Managing Director,~~ Any purchase of professional service in amounts exceeding \$10,000 must be made by written contract and initiated by an RFP. Competitive proposals increase the ability to fully evaluate both the benefit and costs of the services being sought.

4.1.2 Notwithstanding any other provisions to the contrary if the Managing Director so determines, no RFP shall be required for an employee engaged in providing professional services to the City who terminates employment with the City and shall than be engaged as an independent contractor. ~~In addition, no RFP shall be required for an independent contractor whose engagement terminates, if the Managing Director desires to continue the engagement by the City.~~

4.1.3 For all contracts expected to exceed \$10,000 including these which are multi-phased (e.g., feasibility study and design, person(s) designated by the Managing Director shall prepare an RFP specifically for the extent of the work effort that can be defined at that particular time. The RFP should solicit information pertaining to the contractor's qualifications and costs (including appropriate hourly rates, etc.) for as many phases as appropriate. Costs and qualification information should then be utilized to select the contractor. For any subsequent phases of the contract that have not been specifically defined in the initial RFP, a new RFP should be drafted and circulated to secure competitive proposals from interested contractors.

ORDINANCE NO. ____-2012

AN ORDINANCE AMENDING THE CITY OF READING CODIFIED ORDINANCES CHAPTER 1 ADMINISTRATION AND GOVERNMENT, SECTION 186 G FISCAL PROVISIONS BY REDUCING THE AMOUNT OF EXPENDITURES AND ALLOCATIONS REQUIRING COUNCIL'S APPROVAL FROM \$25,000 TO ZERO (\$0).

THE COUNCIL OF THE CITY OF READING HEREBY ORDAINS AS FOLLOWS:

SECTION ONE. Amending The City of Reading Codified Ordinances Chapter 1 Administration and Government, Section 186 Fiscal Provisions, Part G by reducing the amount of expenditures and allocations requiring council's approval from \$25,000 to Zero (\$0) as follows:

Fund Accounts. §1-186. Fiscal Provisions.

3. Regulations Concerning Appropriations and Transfers.

A. The authorization and expenditure of all funds and preparation of department budgets shall be in accordance with a policy adopted by the Council and a financial procedures manual to be prepared and periodically reviewed and updated by the Department of Finance. Expenditures shall be executed in a uniform manner for every City Department.

B. The Director of Finance shall prepare and submit a monthly report to the Mayor, the managing director, and Council. This monthly report shall include all Expenditures, borrowing, or any use for each City Department and each City Fund account, and status reports comparing those expenditures with the adopted budget, as well as any Department justification of transfer, borrowing, or any use of funds within departments, between departments and within or between City Funds account.

C. In order to allow flexibility in the administration of the City's business, departments may transfer money between line items within the department. A majority of Council, in response to any monthly report, may place a limit on the amount of additional excess expenditure allowed for any program or line item. This is not intended to restrict unduly the Mayor's ability to manage and administer the budget

D. Justification for transferring, borrowing or any use of funds between departments and/or City Fund accounts must be presented to and approved by Council. The financial procedures manual will stipulate the following:

- (1) Expenditure procedures.
- (2) Justification procedures for transferring money between line items.

- (3) Justification procedures for transferring money between departments.
- (4) Administration of petty cash funds.
- (5) Justification procedures for transferring, borrowing, or any use of money between City Fund accounts.

E. Requiring an amendment to the City's annual Budget Ordinance authorizing the transfer, borrowing, or any use of all monies including, but not limited to, transfers, borrowing, or any use of funds between departments, and transfers, borrowing, or any use of funds in and out of any City Fund account, account or line item either attached in part or unattached to a departmental budget. The City Funds include all general, operating, capital and enterprise funds. The request for a budget amendment must be submitted to City Council with an agenda memorandum explaining the justification for transfer, borrowing, or any use of funds and the proposed use for the funds transferred at least 2 weeks before the transfer is required. [Ord. 36-2000]

F. Requiring an amendment to the City's annual Budget Ordinance to authorize any cumulative modification to any departmental overall budget or line item that exceeds \$10,000. The request for a budget amendment must be submitted to City Council with an agenda memorandum explaining the justification for transfer and the proposed use for the funds transferred, borrowed or used at least 2 weeks before the transfer is required. [Ord. 54-2009]

G. Requiring City Council approval, via ordinance, for the following:

- (1) Salary increases that were not approved in or included in the budget for the fiscal year and fall outside the labor contract for union employees.
- (2) All expenditures not approved and listed in the operating or capital budgets for the fiscal year before those expenditures are made. [Ord. 36-2000]
- (3) All ***contracts***, expenditures and allocations ~~of \$25,000 or more~~ from and to any and all agency funds and any and all line-items falling in the Departmental and Non Departmental area of the General Fund. [Ord 14-2012]

SECTION TWO. All other parts of the Ordinance remain unchanged.

SECTION THREE. This ordinance shall become effective ten (10) days after its adoption in accordance with Sections 219 and 221 of the City of Reading Home Rule Charter.

Enacted by Council _____, 2012

President of Council

Attest:

City Clerk

(Reed/Council Staff)

Submitted to Mayor: _____

Date: _____

Received by the Mayor's Office: _____

Date: _____

Approved by Mayor: _____

Date: _____

Vetoed by Mayor: _____

Date: _____

BILL NO. _____

AN ORDINANCE

AN ORDINANCE ESTABLISHING THE BUDGET FOR THE FUNDS OF THE CITY OF READING INCLUDING REVENUES AND EXPENSES FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2013 AND ENDING DECEMBER 31, 2013.

THE CITY OF READING HEREBY ORDAINS AS FOLLOWS:

SECTION 1. The budgeted revenues and expenses for the various funds of the City of Reading for the fiscal year beginning January 1, 2013, and ending December 31, 2013, shall be as set forth in Exhibit A attached hereto and made a part hereof.

SECTION 2. This ordinance shall be effective January 1, 2013.

Enacted _____, 2012

President of Council

Attest:

City Clerk

Submitted to Mayor: _____

Date: _____

Received by Mayor's Office: _____

Date: _____

Approved by Mayor: _____

Date: _____

Vetoed by Mayor: _____

Date: _____

City of Reading
2013 Budgeted Expenditure

C:\Documents and Settings\lakelleher\Local Settings\Temporary Internet Files\Content.Outlook\7A5I63W8\[Expenditures 7th Pass.xls]2013 7th Pass					2013 7th Pass	2013 7th Pass	2013 7th Pass	2013 7th Pass	2013 7th Pass
<u>Acc't Code</u>	<u>Dep't, Div, & Description</u>		<u>2012 Adopted</u>		<u>Budget</u>		<u>2013 Proposed</u>		<u>2012 B</u>
							<u>Budget 7th Pass</u>		<u>Differ</u>
01	General Fund								
01	Office of the Mayor								
01	Mayor's Office								
01-01-01-4000	Salaries		230,600				227,600		(3,000)
01-01-01-4016	Temporary Wages		-				7,392		7,392
01-01-01-4200	Advertising		500				500		-
01-01-01-4202	Printing		750				700		(50)
01-01-01-4216	Contracted Services		2,500				2,500		-
01-01-01-4307	Conferences/Training		1,000				1,000		-
01-01-01-4308	Subscriptions		250				564		314
01-01-01-4317	Dues		2,000				500		(1,500)
01-01-01-4510	General Plant Supplies		2,500				1,500		(1,000)
01-01-01-4700	Travel Expense		2,000				2,000		-
01-01-01-4739	Contingency		-				-		

				-
01-01-01-4740	Community Promotions	3,500	2,500	(1,000)
01-01-01-4743	Miscellaneous Expenses	750	1,000	250
01-01-01-4900	Fringe Benefits	68,770	30,578	(38,192)
01-01-01-4901	Pension	18,959	37,075	18,116
01-01-01-4913	Social Security	17,641	17,976	335
01	Mayor's Office	351,720	333,385	(18,335)
01	Office of the Mayor	351,720	333,385	(18,335)
02	City Council			
09	City Council			
01-02-09-4000	Salaries	127,500	142,290	14,790
01-02-09-4016	Temporary Wages	35,500	35,500	-
01-02-09-4200	Advertising	12,000	9,000	(3,000)
01-02-09-4202	Printing	2,000	1,000	(1,000)
01-02-09-4205	Codified Ordinance	35,000	17,000	(18,000)
01-02-09-4224	Legal Services	10,000	7,500	(2,500)

01-02-09-4307	Conferences/Training	1,500	1,000	(500)
01-02-09-4317	Dues	1,800	1,000	(800)
01-02-09-4411	Maintenance Agreements	7,500	9,000	1,500
01-02-09-4510	General Plant Supplies	2,000	1,000	(1,000)
01-01-01-4739	Contingency	-	-	-
01-02-09-4740	Community Promotions	2,000	500	(1,500)
01-02-09-4743	Miscellaneous Expenses	500	500	-
01-02-09-4900	Fringe Benefits	41,262	45,867	4,605
01-02-09-4901	Pension	14,219	27,806	13,587
01-02-09-4913	Social Security	12,470	13,601	1,131
09	City Council	305,251	312,564	7,313
02	City Council	305,251	312,564	7,313
03	City Auditor			
08	City Auditor			
01-03-08-4000	Salaries	100,812	102,600	1,788
01-03-08-4307	Conferences/Training	-	-	

				-
01-03-08-4308	Subscriptions	-	-	-
01-03-08-4317	Dues	-	-	-
01-03-08-4900	Fringe Benefits	27,508	30,578	3,070
01-03-08-4901	Pension	9,479	18,537	9,058
01-03-08-4913	Social Security	7,712	7,849	137
08	City Auditor	145,511	159,564	14,053
03	City Auditor	145,511	159,564	14,053
04 06	Managing Director Managing Director			
01-04-06-4000	Salaries	210,550	215,000	4,450
01-04-06-4016	Temporary Wages	-	-	-
01-04-06-4200	Advertising	-	-	-
01-04-06-4216	Contracted Services	67,000	80,000	13,000
01-04-06-4307	Conferences/Training	-	-	-
01-04-06-4308	Subscriptions	-	-	-

01-04-06-4317	Dues	2,150	34,150	32,000
01-04-06-4510	General Plant Supplies	1,500	1,800	300
01-04-06-4700	Travel Expense	-	-	-
01-04-06-4739	Contingency	1,500	-	(1,500)
01-04-06-4739	Contingency	-	-	-
01-04-06-4900	Fringe Benefits	41,262	30,578	(10,684)
01-04-06-4901	Pension	14,219	37,075	22,856
01-04-06-4902	ICMA Pension	-	-	-
01-04-06-4913	Social Security	16,107	16,447	340
06	Managing Director	354,288	415,050	60,762
06	Managing Director	354,288	415,050	60,762
13	Director of Administrative Services			
01-06-13-4000	Salaries	260,522	264,639	4,117
01-06-13-4016	Temporary Wages	-	-	-
01-06-13-4200	Advertising	-	500	500

01-06-13-4216	Contracted Services	-	-	-
01-06-13-4307	Conferences/Training	2,000	1,000	(1,000)
01-06-13-4308	Subscriptions	500	500	-
01-06-13-4317	Dues	650	650	-
01-06-13-4510	General Plant Supplies	1,500	1,500	-
01-06-13-4700	Travel	-	-	-
01-06-13-4739	Contingency	-	-	-
01-06-13-4900	Fringe Benefits	55,016	61,156	6,140
01-06-13-4901	Pension	18,959	46,344	27,385
01-06-13-4913	Social Security	19,930	20,245	315
13	Director of Administrative Services	359,077	396,534	37,457
16	Purchasing			
01-06-16-4000	Salaries	45,000	45,900	900
01-06-16-4016	Temporary Wages	30,000	8,000	(22,000)
01-06-16-4200	Advertising	11,000	8,000	(3,000)
01-06-16-4202	Printing	2,000	2,000	-

01-06-16-4203	Rentals/Lease	27,800	27,800	-
01-06-16-4307	Conferences/Training	-	1,600	1,600
01-06-16-4317	Dues	350	350	-
01-06-16-4402	Maintenance / Repair	1,500	1,500	-
01-06-16-4411	Maintenance Agreements	233,100	218,058	(15,042)
01-06-16-4506	Office Supplies	45,000	13,000	(32,000)
01-06-16-4510	General Plant Supplies	22,000	5,000	(17,000)
01-06-16-4900	Fringe Benefits	13,754	15,289	1,535
01-06-16-4901	Pension	4,739	9,269	4,530
01-06-16-4913	Social Security	5,738	4,123	(1,615)
16	Purchasing	441,981	359,889	(82,092)
18	Accounting & Fiscal Management			
01-06-18-4000	Salaries	299,612	300,628	1,016
01-06-18-4002	Longevity	-	2,305	2,305
01-06-18-4006	Overtime	-	-	-
01-06-18-4216	Contracted Services	50,000	92,218	42,218

01-06-18-4222	Consulting Services	1,200	1,200	-
01-06-18-4308	Subscriptions	-	-	-
01-06-18-4317	Dues	250	250	-
01-06-18-4510	General Plant Supplies	1,200	1,200	-
01-06-13-4739	Contingency	-	-	-
01-06-18-4900	Fringe Benefits	110,032	122,312	12,280
01-06-18-4901	Pension	33,178	64,881	31,703
01-06-18-4913	Social Security	22,920	23,174	254
18	Acc. & Fiscal Management	518,392	608,168	89,776
23	Information Technology			
01-06-23-4000	Salaries	480,302	446,179	(34,123)
01-06-23-4222	Consulting Services	25,000	15,000	(10,000)
01-06-23-4235	Fees	258,300	267,100	8,800
01-06-23-4307	Conferences/Training	25,000	14,000	(11,000)
01-06-23-4411	Maintenance Agreements	697,000	584,677	(112,323)
01-06-23-4802	Machinery and Equipment	114,000	113,110	(890)

01-06-23-4900	Fringe Benefits	137,540	137,601	61
01-06-23-4901	Pension	42,657	83,419	40,762
01-06-23-4913	Social Security	36,743	34,133	(2,610)
23	Information Technology	1,816,542	1,695,219	(121,323)
19	Citizens Service Center			
01-06-19-4000	Salaries	456,040	370,348	(85,692)
01-06-19-4002	Longevity	2,700	2,210	(490)
01-06-19-4006	Overtime	1,200	2,000	800
01-06-19-4104	Telephone	21,000	5,000	(16,000)
01-06-19-4200	Advertising	1,000	1,000	-
01-06-19-4203	Rentals/Lease	1,650	1,650	-
01-06-19-4213	Collection Expense - Tax Claim	-	-	-
01-06-19-4214	Collection Expense	-	-	-
01-06-19-4227	Collection Expense EIT 2.0%	-	-	-
01-06-19-4228	Collection LST 2.5%	-	-	-
01-06-19-4307	Conference/Training	1,000	1,000	-

01-06-19-4317	Dues	50	50	-
01-06-19-4402	Maint/Repair	-	250	250
01-06-19-4411	Maint Agreement	-	5,000	5,000
01-06-19-4509	Postage	-	20,000	20,000
01-06-19-4510	General Plant Supplies	250	3,500	3,250
01-06-19-4525	Minor Capital	250	-	(250)
01-06-19-4744	Berks County TCC	-	-	-
01-06-19-4900	Fringe Benefits	178,802	229,335	50,533
01-06-19-4901	Pension	52,137	101,956	49,819
01-06-19-4913	Social Security	35,185	28,654	(6,531)
19	Citizens Service Center	751,264	771,953	20,689
06	Administrative Services	3,887,256	3,831,763	(55,493)
07	Public Works			
14	City Garage			
01-07-14-4000	Salaries	340,964	340,964	-
01-07-14-4006	Overtime	10,000	10,000	

				-
01-07-14-4216	Contracted Services	104,000	104,000	-
01-07-14-4307	Conferences/Training	-	3,000	3,000
01-07-14-4402	Maintenance/Repair Equipment	2,500	2,500	-
01-07-14-4500	Vehicle Supplies	17,500	17,500	-
01-07-14-4501	Gasoline	575,000	575,000	-
01-07-14-4502	Tires and Tubes	35,500	35,500	-
01-07-14-4503	Repair Parts	185,900	185,900	-
01-07-14-4504	Uniforms	3,000	3,000	-
01-07-14-4510	General Plant Supplies	2,000	2,000	-
01-07-14-4528	Small tools	5,000	5,000	-
01-07-14-4755	Repairs to Damaged Prop	20,000	20,000	-
01-07-14-4900	Fringe Benefits	110,032	122,312	12,280
01-07-14-4901	Pension	37,917	74,150	36,233
01-07-14-4913	Social Security	26,849	26,849	-
14	City Garage	1,476,162	1,527,675	51,513

24	Traffic Engineering			
01-07-24-4000	Salaries	-	-	-
01-07-24-4006	Overtime	-	-	-
01-07-24-4101	Light & Power	130,000	130,000	-
01-07-24-4102	Street Lighting	-	23,923	23,923
01-07-24-4104	Telephone	-	-	-
01-07-24-4216	Contracted Services	63,048	53,048	(10,000)
01-07-24-4407	Maintenance/Repairs Property	23,300	23,300	-
01-07-24-4408	Maint/Repair Traffic Signals	35,000	35,000	-
01-07-24-4409	Maint/Repair Street Lighting	150,000	115,000	(35,000)
01-07-24-4412	Maint/Repair Signs & Paint	12,000	12,000	-
01-07-24-4504	Uniforms	-	-	-
01-07-24-4900	Fringe Benefits	27,508	30,578	3,070
01-07-24-4901	Pension	-	-	-
01-07-24-4913	Social Security	-	-	-
24	Traffic Engineering	440,856	422,849	(18,007)

50	Public Works (Administration)			
01-07-50-4000	Salaries	119,874	127,856	7,982
01-07-50-4203	Rentals/Lease	255,000	455,000	200,000
01-07-50-4222	Consulting Services	20,000	10,000	(10,000)
01-07-50-4307	Conferences/Training	2,500	1,500	(1,000)
01-07-50-4317	Dues	1,500	1,500	-
01-07-50-4510	General Plant Supplies	200	200	-
01-07-50-4900	Fringe Benefits	27,508	30,578	3,070
01-07-50-4901	Pension	9,479	18,537	9,058
01-07-50-4913	Social Security	9,171	9,781	610
50	Public Works	445,232	654,952	209,720
51	Engineering			
01-07-51-4000	Salaries	56,088	-	(56,088)
01-07-51-4006	Overtime	1,100	-	(1,100)
01-07-51-4204	Sal-Cell Pay	5,500	-	(5,500)
01-07-51-4216	Contracted Services	2,000	-	(2,000)
01-07-51-4402	Maintenance/Repair Equipment	250	-	

				(250)
01-07-51-4504	Uniforms	250	-	(250)
01-07-51-4510	General Plant Supplies	1,000	-	(1,000)
01-07-51-4525	Minor Capital Equipment	-	-	-
01-07-51-4900	Fringe Benefits	27,508	15,289	(12,219)
01-07-51-4901	Pension	4,739	-	(4,739)
01-07-51-4913	Social Security	4,796	-	(4,796)
51	Engineering	103,231	15,289	(87,942)
52	Highways			
01-07-52-4000	Salaries	171,884	174,485	2,601
01-07-52-4006	Overtime	50,000	30,000	(20,000)
01-07-52-4016	Temporary Wages	-	-	-
01-07-52-4200	Advertising	-	-	-
01-07-52-4203	Rent/Lease	-	-	-
01-07-52-4216	Contracted Services	18,500	8,500	(10,000)
01-07-52-4235	Dumping Fees	-	-	-
01-07-52-4444	Drug/Alcohol	500	500	

				-
01-07-52-4500	Vehicle Supplies	-	-	-
01-07-52-4502	Tires & Tubes	-	-	-
01-07-52-4504	Uniforms	2,000	2,000	-
01-07-52-4503	Repair Parts	-	-	-
01-07-52-4510	Gen. Parts Supplies	25,000	25,000	-
01-07-52-4525	Minor Capital Equipment	2,500	2,500	-
01-07-52-4528	Small Tools	-	-	-
01-07-52-4795	Ice & Snow	-	-	-
01-07-52-4815	Maint/Rds &Bridges	-	-	-
01-07-52-4900	Fringe Benefits	110,032	122,312	12,280
01-07-52-4901	Pension	18,959	37,075	18,116
01-07-52-4913	Social Security	16,974	15,643	(1,331)
52	Highways	416,349	418,015	1,666
71	Parks			
01-07-71-4000	Salaries	415,774	428,117	12,343
01-07-71-4006	Overtime	12,000	12,000	

				-
01-07-71-4016	Temporary Wages	60,000	60,000	-
01-07-71-4200	Advertising	-	-	-
01-07-71-4216	Contracted Services	41,900	41,900	-
01-07-71-4307	Conferences/Training	500	500	-
01-07-71-4317	Dues	670	670	-
01-07-71-4401	Maintenance/Repair Building	10,000	10,000	-
01-07-71-4504	Uniforms	675	675	-
01-07-71-4510	General Plant Supplies	28,000	28,000	-
01-07-71-4514	Botanical Supplies	6,000	6,000	-
01-07-71-4522	Medical/Surgical	600	600	-
01-07-71-4525	Minor Capital Equipment	-	-	-
01-07-71-4803	Vehicles	-	-	-
01-07-71-4900	Fringe Benefits	220,064	229,335	9,271
01-07-71-4901	Pension	42,657	83,419	40,762
01-07-71-4913	Social Security	37,315	38,259	944
71	Parks	876,155	939,475	

63,320

73	Recreation
01-07-73-4000	Salaries
01-07-73-4006	Overtime
01-07-73-4016	Temporary Wages
01-07-73-4200	Advertising
01-07-73-4216	Contracted Services
01-07-73-4307	Conferences/Training
01-07-73-4317	Dues
01-07-73-4402	Maintenance/Repair Equipment
01-07-73-4504	Uniforms
01-07-73-4510	General Plant Supplies
01-07-73-4513	Chemical Supplies
01-07-73-4522	Medical/Surgical Supplies
01-07-73-4553	Day Camp
01-07-73-4554	Misc Expend for Recreation
01-07-73-4556	Recreation Activities Expenditure

488,000

				-
01-07-73-4700	Travel Expense	-	-	-
01-07-73-4740	Community Promotions	-	-	-
01-07-73-4900	Fringe Benefits	-	-	-
01-07-73-4901	Pension	-	-	-
01-07-73-4913	Social Security	-	-	-
73	Recreation	488,000	-	(488,000)
74	Public Property			
01-07-74-4000	Salaries	292,083	241,264	(50,819)
01-07-74-4006	Overtime	2,500	2,500	-
01-07-74-4016	Temporary Wages	75,000	83,000	8,000
01-07-74-4100	Fuel	100,000	100,000	-
01-07-74-4101	Light & Power	450,000	450,000	-
01-07-74-4104	Telephone	260,000	235,000	(25,000)
01-07-74-4133	Gas-Utilities	130,000	130,000	-
01-07-74-4200	Advertising	-	-	-
01-07-74-4203	Rentals/Lease	1,000	1,000	

				-
01-07-74-4216	Contracted Services	266,695	266,695	-
01-07-74-4402	Maintenance/Repair Equipment	93,000	93,000	-
01-07-74-4403	Stadium Commission Capital	5,000	5,000	-
01-07-74-4405	Maintenance Supplies	40,000	40,000	-
01-07-74-4504	Uniforms	750	750	-
01-07-74-4505	Janitorial Supplies	45,000	45,000	-
01-07-74-4510	General Plant Supplies	5,000	21,050	16,050
01-07-74-4803	Vehicles	-	-	-
01-07-74-4900	Fringe Benefits	110,032	137,601	27,569
01-07-74-4901	Pension	28,438	55,612	27,174
01-07-74-4913	Social Security	28,273	24,997	(3,276)
74	Public Property	1,932,771	1,932,469	(302)
07	Public Works	6,178,756	5,910,724	(268,032)
28	Police-Criminal Investigation			
01-08-28-4000	Salaries	1,742,714	2,087,638	344,924

				344,924
01-08-28-4001	Holiday Pay	65,182	78,597	13,415
01-08-28-4002	Longevity	59,502	72,486	12,984
01-08-28-4003	Clothing Allowance	8,750	10,250	1,500
01-08-28-4006	Overtime	225,000	225,000	-
01-08-28-4007	Court Time	-	-	-
01-08-28-4008	Minor Judiciary	-	-	-
01-08-28-4016	Temporary Wages	21,000	57,400	36,400
01-08-28-4203	Rentals/Lease	30,840	31,800	960
01-08-28-4216	Contracted Services	4,500	5,600	1,100
01-08-28-4308	Subscriptions	700	1,335	635
01-08-28-4317	Dues	465	465	-
01-08-28-4402	Maintenance/Repair Equipment	1,500	2,000	500
01-08-28-4411	Maintenance Agreements	8,750	11,000	2,250
01-08-28-4510	General Plant Supplies	43,000	55,420	12,420
01-08-28-4733	Vice Funds	37,000	27,000	(10,000)
01-08-28-4803	Vehicles	485	-	

				(485)
01-08-28-4900	Fringe Benefits	756,470	1,009,074	252,604
01-08-28-4902	Police Pension	747,710	1,081,641	333,931
01-08-28-4913	Social Security	32,074	40,263	8,189
28	Police-Criminal Invest.	3,785,642	4,796,969	1,011,327
29	Police-Special Services			
01-08-29-4000	Salaries	376,535	389,701	13,166
01-08-29-4001	Holiday Pay	14,033	14,133	100
01-08-29-4002	Longevity	24,369	18,074	(6,295)
01-08-29-4003	Clothing Allowance	1,100	1,475	375
01-08-29-4004	Salaries Civilian	1,017,037	1,021,936	4,899
01-08-29-4005	Overtime Civilian	240,000	225,000	(15,000)
01-08-29-4006	Overtime	8,000	8,000	-
01-08-29-4007	Court Time	-	-	-
01-08-29-4008	Minor Judiciary	-	-	-
01-08-29-4016	Temporary Wages	115,000	140,000	25,000
01-08-29-4017	Temp Office Wages	-	-	
49				

				-
01-08-29-4202	Printing	11,095	11,095	-
01-08-29-4203	Rentals/Lease	6,982	6,982	-
01-08-29-4216	Contracted Services	178,600	336,605	158,005
01-08-29-4307	Conferences/Training	30,000	36,750	6,750
01-08-29-4308	Subscriptions	1,210	1,200	(10)
01-08-29-4317	Dues	285	365	80
01-08-29-4402	Maintenance/Repair Equipment	151,290	146,190	(5,100)
01-08-29-4411	Maintenance Agreements	4,900	4,900	-
01-08-29-4510	General Plant Supplies	150,000	161,272	11,272
01-08-29-4525	Minor Capital Equipment	-	-	-
01-08-29-4614	Police Academy	118,050	115,950	(2,100)
01-08-29-4900	Fringe Benefits	481,390	580,982	99,592
01-08-29-4901	Pension	118,493	231,718	113,225
01-08-29-4902	Police Pension	143,790	180,273	36,483
01-08-29-4913	Social Security	111,110	111,868	758
29	Police-Special Services	3,303,269	3,744,469	

30	Police-Patrol			
01-08-30-4000	Salaries	8,618,461	8,185,911	(432,550)
01-08-30-4001	Holiday Pay	323,219	308,901	(14,318)
01-08-30-4002	Longevity	204,741	131,303	(73,438)
01-08-30-4003	Clothing Allowance	23,125	24,000	875
01-08-30-4004	Salaries Civilian		-	-
01-08-30-4006	Overtime	950,000	1,016,563	66,563
01-08-30-4007	Court Time		-	-
01-08-30-4008	Minor Judiciary		-	-
01-08-30-4016	Temporary Wages	417,000	391,000	(26,000)
01-08-30-4200	Advertising		-	-
01-08-30-4202	Printing	1,000	2,000	1,000
01-08-30-4216	Contracted Services	5,760	4,960	(800)
01-08-30-4307	Conferences/Training		-	-
01-08-30-4308	Subscriptions	1,430	1,430	-
01-08-30-4317	Dues	1,885	1,885	

				-
01-08-30-4402	Maintenance/Repair Equipment	7,500	4,500	(3,000)
01-08-30-4504	Uniforms	120,000	120,000	-
01-08-30-4510	General Plant Supplies	35,000	40,200	5,200
01-08-30-4522	Surgical Supplies		-	-
01-08-30-4739	Contingency		-	-
01-08-30-4803	Vehicles	299,640	226,286	(73,354)
01-08-30-4625	K9 Maintenance		-	-
01-08-30-4626	Veterinary Services	6,000	6,000	-
01-08-30-4900	Fringe Benefits	2,764,554	2,981,355	216,801
01-08-30-4901	Pension	-	-	-
01-08-30-4902	Police Pension	3,738,551	4,723,164	984,613
01-08-30-4913	Social Security	178,634	163,347	(15,287)
30	Police-Patrol	17,696,500	18,332,805	636,305
31	Police-Administration			
01-08-31-4000	Salaries	258,287	191,898	(66,389)
01-08-31-4001	Holiday Pay	9,933	7,380	

				(2,553)
01-08-31-4002	Longevity	9,021	5,176	(3,845)
01-08-31-4003	Clothing Allowance	925	750	(175)
01-08-31-4004	Salaries Civilian	38,000	74,760	36,760
01-08-31-4006	Overtime	4,500	4,500	-
01-08-31-4007	Court Time		-	-
01-08-31-4008	Minor Judiciary		-	-
01-08-31-4203	Rents/Lease		-	-
01-08-31-4216	Contracted Services	7,450	5,400	(2,050)
01-08-31-4222	Consulting Services	25,000	32,000	7,000
01-08-31-4307	Conferences/Training	3,200	4,300	1,100
01-08-31-4308	Subscriptions	1,980	1,075	(905)
01-08-31-4317	Dues	9,050	9,685	635
01-08-31-4411	Maintenance Agreements	3,000	3,000	-
01-08-31-4504	Uniforms	3,500	2,500	(1,000)
01-08-31-4506	Office Supplies	1,500	1,500	-
01-08-31-4510	General Plant Supplies	10,200	8,200	

				(2,000)
01-08-31-4739	CONTINGENCY	-	-	-
01-08-31-4900	Fringe Benefits	96,278	137,601	41,323
01-08-31-4901	Pension	4,740	9,269	4,529
01-08-31-4902	Police Pension	86,274	72,109	(14,165)
01-08-31-4913	Social Security	7,006	8,760	1,754
31	Police-Administration	579,844	579,863	
08	Police	25,365,255	27,454,106	2,088,851
09	Fire			
32	Fire-Administration			
01-09-32-4000	Salaries	443,045	436,738	(6,307)
01-09-32-4001	Holiday Pay	16,414	16,220	(194)
01-09-32-4002	Longevity	17,300	12,900	(4,400)
01-09-32-4003	Uniform Allowance	4,200	4,200	-
01-09-32-4006	Overtime	2,500	3,300	800
01-09-32-4101	Light & Power	14,000	8,800	(5,200)

01-09-32-4202	Printing	300	300	-
01-09-32-4203	Rentals/Lease	-	-	-
01-09-32-4207	Fire Company Appropriations	60,000	-	(60,000)
01-09-32-4216	Contracted Services	2,500	1,500	(1,000)
01-09-32-4235	Fees	22,540	10,300	(12,240)
01-09-32-4307	Conferences/Training	500	-	(500)
01-09-32-4308	Subscriptions	2,095	1,750	(345)
01-09-32-4315	Physical Fitness	5,830	-	(5,830)
01-09-32-4317	Dues	475	-	(475)
01-09-32-4510	General Plant Supplies	8,750	7,100	(1,650)
01-09-32-4772	Canteen Contributions	975	1,023	48
01-09-32-4739	CONTINGENCY	-	-	-
01-09-32-4900	Fringe Benefits	137,540	198,757	61,217
01-09-32-4901	Pension	4,740	9,268	4,528
01-09-32-4903	Pension	101,518	108,162	6,644
01-09-32-4913	Social Security	9,116	9,031	(85)

32	Fire-Administration	854,338	829,349	(24,989)
33	Fire-Preventive Education			
01-09-33-4000	Salaries	244,420	244,220	(200)
01-09-33-4001	Holiday Pay	9,960	9,892	(68)
01-09-33-4002	Longevity	3,740	5,705	1,965
01-09-33-4003	Uniform Allowance	2,800	2,800	-
01-09-33-4006	Overtime	30,000	30,000	-
01-09-33-4208	Training	-	-	-
01-09-33-4231	Scuba Team	-	-	-
01-09-33-4307	Conferences/Training	5,800	7,600	1,800
01-09-33-4308	Subscriptions	1,000	1,650	650
01-09-33-4317	Dues	1,400	2,200	800
01-09-33-4510	General Plant Supplies	2,500	14,000	11,500
01-09-33-4728	Community Service	9,500	14,500	5,000
01-09-33-4772	Canteen Contribution	-	-	-
01-09-33-4802	Machinery and Equipment	1,500	9,800	8,300

01-09-33-4803	Vehicles	-	-	-
01-09-33-4900	Fringe Benefits	82,524	91,734	9,210
01-09-33-4903	Pension	67,678	123,614	55,936
01-09-33-4913	Social Security	4,178	4,243	65
33	Fire-Preventive Education	467,000	561,958	94,958
34	Fire-Suppression			
01-09-34-4000	Salaries	5,074,305	5,029,033	(45,272)
01-09-34-4001	Holiday Pay	204,675	200,250	(4,425)
01-09-34-4002	Longevity	126,800	98,590	(28,210)
01-09-34-4003	Uniform Allowance	75,600	69,250	(6,350)
01-09-34-4006	Overtime	375,000	249,200	(125,800)
01-09-34-4216	Contracted Services	178,000	115,000	(63,000)
01-09-34-4231	SCUBA	6,745	7,800	1,055
01-09-34-4238	Physicals	2,000	-	(2,000)
01-09-34-4401	Maintenance/Building	33,000	32,500	(500)
01-09-34-4402	Maintenance/Repair Equipment	50,000	70,400	20,400

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2019-2020				
2019-2020				
2019-2020				
01-09-34-4513	Chemical Supplies	12,100	15,680	3,580
01-09-34-4802	Machinery and Equipment	65,000	106,875	41,875
01-09-34-4803	Vehicles	-	-	-
01-09-34-4316	Physical Ability Tests	10,000	-	(10,000)
01-09-34-4900	Fringe Benefits	1,485,432	1,834,680	349,248
01-09-34-4903	Pension	1,488,914	1,437,011	(51,903)
01-09-34-4913	Social Security	83,821	81,872	(1,949)
34	Fire-Suppression	9,271,392	9,348,141	76,749
35	Fire-Emergency Medical Serv.			
01-09-35-4000	Salaries	1,609,224	1,643,096	33,872
01-09-35-4001	Holiday Pay	58,449	67,152	8,703
01-09-35-4002	Longevity	17,595	15,045	(2,550)
01-09-35-4003	Uniform Allowance	24,550	24,300	(250)
01-09-35-4006	Overtime	500,000	350,000	(150,000)
01-09-35-4104	Telephone	3,100	280	(2,820)
01-09-35-4105	Utilities	-	-	-
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01-09-35-4201	Communications-Medical	10,000	10,000	-
01-09-35-4203	Rentals/Lease	-	-	-
01-09-35-4214	Collection Expense	-	-	-
01-09-35-4215	Removal of Infectious Waste	1,000	1,000	-
01-09-35-4222	Consulting Services	6,000	6,000	-
01-09-35-4235	Fees	4,755	4,745	(10)
01-09-35-4238	Physicals	500	-	(500)
01-09-35-4307	Conferences/Training	160	160	-
01-09-35-4308	Subscriptions	365	365	-
01-09-35-4317	Dues	860	650	(210)
01-09-35-4401	Maintenance/Repair Building	8,000	9,000	1,000
01-09-35-4402	Maintenance/Repair Equipment	5,000	7,200	2,200
01-09-35-4411	Maintenance Agreements	22,000	18,000	(4,000)
01-09-35-4501	Gasoline	-	-	-
01-09-35-4510	General Plant Supplies	1,500	750	(750)
01-09-35-4522	Medical/Surgical Supplies	58,000	65,000	7,000

01-09-35-4525	Minor Capital Equipment	60,000	32,034	(27,966)
01-09-35-4701	Vehicle Operations	-	-	-
01-09-35-4720	Dispatching-Medical	228,000	113,000	(115,000)
01-09-35-4802	Machinery and Equipment	10,000	15,725	5,725
01-09-35-4803	Vehicles	77,600	60,000	(17,600)
01-09-35-4900	Fringe Benefits	495,144	565,693	70,549
01-09-35-4901	Pension	-	-	-
01-09-35-4903	Fire Pension	524,507	602,618	78,111
01-09-35-4913	Social Security	31,647	30,444	(1,203)
35	Fire-E.M.S.	3,757,956	3,642,257	(115,699)
40	Fire-Training			
01-09-40-4000	Salaries	59,781	59,732	(49)
01-09-40-4001	Holiday Pay	2,422	2,422	-
01-09-40-4002	Longevity	1,105	1,105	-
01-09-40-4003	Uniform Allowance	700	3,500	2,800
01-09-40-4006	Overtime	7,500	7,500	-

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01-09-40-4208	Training	71,577	89,500	17,923
01-09-40-4317	Dues	250	-	(250)
01-09-40-4510	Gen. Plant Supplies	1,500	1,000	(500)
01-09-40-4401	Maintenance/Building	-	-	-
01-09-40-4402	Maintenance/Repair Equipment	-	-	-
01-09-40-4513	Chemical Supplies	-	-	-
01-09-40-4802	Machinery and Equipment	3,900	1,500	(2,400)
01-09-40-4803	Vehicles	11,250	-	(11,250)
01-09-40-4316	Physical Ability Tests	-	-	-
01-09-40-4900	Fringe Benefits	13,754	15,289	1,535
01-09-40-4903	Pension	16,920	15,452	(1,468)
01-09-40-4913	Social Security	1,027	1,077	50
40	Fire-Training	191,686	198,077	6,391
09	Fire	14,542,372	14,579,782	37,410
10	Community Development			

17	Planning			
01-10-17-4000	Salaries	55,049	55,049	-
01-10-17-4002	Longevity	420	420	-
01-10-17-4200	Advertising	1,500	1,500	-
01-10-17-4202	Printing	-	-	-
01-10-17-4307	Conferences/Training	-	-	-
01-10-17-4308	Subscriptions	200	200	-
01-10-17-4900	Fringe Benefits	13,754	15,289	1,535
01-10-17-4901	Pension	4,740	9,269	4,529
01-10-17-4913	Social Security	4,243	4,243	-
17	Planning	79,906	85,970	6,064
36	PMD			
01-10-36-4000	Salaries	1,335,997	1,327,527	(8,470)
01-10-36-4006	Overtime	-	-	-
01-10-36-4016	Temporary Wages	25,000	-	(25,000)
01-10-36-4200	Advertising	1,500	3,524	2,024
01-10-36-4210	Abatement	90,000	100,000	

				10,000
01-10-36-4216	Contracted Services	48,000	39,585	(8,415)
01-10-36-4226	UCC Education/Training Fee	-	-	-
01-10-36-4307	Conferences/Training	9,000	9,000	-
01-10-36-4308	Subscriptions	-	-	-
01-10-36-4317	Dues	200	200	-
01-10-36-4504	Uniforms	13,000	8,000	(5,000)
01-10-36-4510	General Plant Supplies	15,000	12,000	(3,000)
01-10-36-4522	Surgical Supplies	500	500	-
01-10-36-4739	Contingency	11,000	5,000	(6,000)
01-10-36-4803	Vehicles	-	-	-
01-10-36-4900	Fringe Benefits	495,144	535,115	39,971
01-10-36-4901	Pension	151,671	296,600	144,929
01-10-36-4911	Penny Fund	500	500	-
01-10-36-4913	Social Security	104,116	101,556	(2,560)
36	PMD-Devel. & Insp.	2,300,628	2,439,107	138,479

37	Zoning			
01-10-37-4000	Salaries	224,106	202,875	(21,231)
01-10-37-4106	Temporary Wages	17,472	20,400	2,928
01-10-37-4200	Advertising	12,000	13,800	1,800
01-10-36-4216	Contracted Services	-	102,007	102,007
01-10-37-4235	Fees	15,000	12,240	(2,760)
01-10-37-4307	Conferences and Training	-	1,200	1,200
01-10-37-4308	Subscriptions	-	524	524
01-10-37-4504	Uniforms	-	1,200	1,200
01-10-37-4510	General Plant Supplies	-	1,400	1,400
01-10-37-4900	Fringe Benefits	41,262	61,156	19,894
01-10-37-4901	Pension	18,959	37,075	18,116
01-10-37-4913	Social Security	18,481	17,081	(1,400)
37	Zoning	347,280	470,958	123,678
38	Trades/Mechanical			
01-10-38-4000	Salaries	424,064	420,160	(3,904)
01-10-38-4006	Temporary Wages	15,000	-	

				(15,000)
01-10-38-4200	Advertising	-	600	600
01-10-38-4202	Printing	-	-	-
01-10-38-4216	Contracted Services	1,500	8,858	7,358
01-10-38-4216	Contracted Services Software	-	-	-
01-10-38-4216	Contracted Services 1st Floor	-	-	-
01-10-38-4226	UCC Education & Training Fee	12,000	14,720	2,720
01-10-38-4307	Conferences and Training	9,000	9,000	-
01-10-38-4308	Subscriptions	-	-	-
01-10-38-4317	Dues	927	1,020	93
01-10-38-4510	General Plant Supplies	12,000	16,575	4,575
01-10-38-4530	Mechanical Testing	10,000	12,000	2,000
01-10-38-4803	Vehicles	-	-	-
01-10-38-4807	Furniture/Fixture	-	-	-
01-10-38-4900	Fringe Benefits	96,278	107,023	10,745
01-10-38-4901	Pension	37,918	64,881	26,963
01-10-38-4913	Social Security	33,559	32,142	

				(1,417)
38	Trades/Mechanical	652,246	686,979	34,733
39	CD-Administration			
01-10-39-4000	Salaries	117,183	56,773	(60,410)
01-10-39-4002	Longevity	910	910	-
01-10-39-4016	Temporary Wages	-	-	-
01-10-39-4216	Contracted Services	10,000	15,000	5,000
01-10-39-4238	Physicals	60	60	-
01-10-39-4900	Fringe Benefits	41,262	45,867	4,605
01-10-39-4901	Pension	9,479	18,537	9,058
01-10-39-4913	Social Security	9,034	4,413	(4,621)
39	Codes-Administration	187,928	141,560	(46,368)
10	Community Devel.	3,567,988	3,824,574	256,586
11	Human Resources			
11	Personnel			
01-11-11-4000	Salaries	151,426	195,000	43,574

01-11-11-4016	Temporary Wages	-	-	-
01-11-11-4200	Advertising	1,000	1,000	-
01-11-11-4216	Contracted Services	115,000	71,000	(44,000)
01-11-11-4222	Consulting Services	-	-	-
01-11-11-4235	Fees	25,000	25,000	-
01-11-11-4238	Physicals	-	-	-
01-11-11-4307	Conferences/Training	2,500	2,500	-
01-11-11-4308	Subscriptions	250	250	-
01-11-11-4317	Dues	375	600	225
01-11-11-4444	Drug & Alcohol Testing	4,000	4,000	-
01-11-11-4510	Gen Office Supplies	-	2,000	2,000
01-11-11-4558	Inner City Boxing	-	200	200
01-11-11-4739	Contingency	-	-	-
01-11-11-4900	Fringe Benefits	82,524	91,734	9,210
01-11-11-4901	Pension	14,219	27,806	13,587
01-11-11-4913	Social Security	11,584	14,918	3,334

11	Personnel	407,878	436,008	28,130
22	Mailroom (Consolidated with CSC)			
01-11-22-4000	Salaries	35,315	-	(35,315)
01-11-22-4402	Maintenance/Repair Equipment	5,000	-	(5,000)
01-11-22-4509	Postage	55,000	-	(55,000)
01-11-22-4900	Fringe Benefits	16,080	-	(16,080)
01-11-22-4901	Pension	13,754	-	(13,754)
01-11-22-4913	Social Security	2,702	-	(2,702)
22	Mailroom	127,851	-	(127,851)
11	Human Resources	535,729	436,008	(
12	Law			
12	Law			
01-12-12-4000	Salaries	309,547	314,627	5,080
01-12-12-4016	Temporary Wages	-	-	-
01-12-12-4216	Contracted Services	15,000	5,000	(10,000)
01-12-12-4224	Legal Services	150,000	150,000	

				-
01-12-12-4229	Cost/Liens/Etc	6,500	12,000	5,500
01-12-12-4307	Conferences/Training	4,800	4,800	-
01-12-12-4308	Subscriptions	1,000	1,000	-
01-12-12-4739	Contingency	5,000	-	(5,000)
01-12-12-4900	Fringe Benefits	82,524	91,734	9,210
01-12-12-4901	Pension	28,438	55,612	27,174
01-12-12-4913	Social Security	23,680	24,069	389
12	Law	626,489	658,842	32,353
25	Special Counsel			
01-12-25-4216	Contracted Services	100,000	90,000	(10,000)
25	Special Counsel	100,000	90,000	(10,000)
12	Law	726,489	748,842	22,353
13	Library			
61	Library-Administration			
01-13-61-4000	Salaries	159,380	162,567	3,187

01-13-61-4739	Contingency	-	-	-
01-13-61-4900	Fringe Benefits	55,016	45,867	(9,149)
01-13-61-4901	Pension	14,219	27,806	13,587
01-13-61-4913	Social Security	12,193	12,436	243
61	Library-Administration	240,808	248,676	7,868
62	Library-Branch Circulation			
01-13-62-4000	Salaries	89,832	89,832	-
01-13-62-4002	Longevity	1,190	1,190	-
01-13-62-4101	Light & Power	-	-	-
01-13-62-4900	Fringe Benefits	41,262	45,867	4,605
01-13-62-4901	Pension	9,479	18,537	9,058
01-13-62-4913	Social Security	6,963	6,963	-
62	Library-Branch Circ.	148,726	162,389	13,663
63	Library-Reference			
01-13-63-4000	Salaries	226,915	226,915	-
01-13-63-4002	Longevity	2,240	2,240	

				-
01-13-63-4006	Overtime	-	-	-
01-13-63-4900	Fringe Benefits	68,770	76,445	7,675
01-13-63-4901	Pension	23,699	46,343	22,644
01-13-63-4913	Social Security	17,530	17,530	-
63	Library-Reference	339,154	369,473	30,319
64	Library-Children Services			
01-13-64-4000	Salaries	-	-	-
01-13-64-4016	Temporary Wages	-	-	-
01-13-64-4900	Fringe Benefits	13,754	-	(13,754)
01-13-64-4901	Pension	-	-	-
01-13-64-4913	Social Security	-	-	-
64	Library-Children Serv.	13,754	-	(13,754)
13	Library	742,442	780,538	
14	Non-Departmental			
91	Miscellaneous			

2010 GO Series C				
2008 GO Note Series A				
2008 GO Note Series B				
2008 GO Note Series C				
2010 GO Series C				
2010 GO Reading Phillies				
Berks County TCC				
Collection Exp-LST 2.5%				
Collection Exp-EIT 2%				
Contracted Serv.(Rec Com.)				
Collection Exp				
Collection Exp-Tax Claim				
01-14-91-4213	Collection Exp-Tax Claim	7,000	30,000	23,000
01-14-91-4214	Collection Exp	10,000	7,000	(3,000)
01-14-91-4216	Contracted Serv.(Rec Com.)	-	488,000	488,000
01-14-91-4227	Collection Exp-EIT 2%	261,382	325,434	64,052
01-14-91-4228	Collection Exp-LST 2.5%	2,736	30,000	27,264
01-14-91-4744	Berks County TCC	1,200	1,200	-
01-14-91-4866	2010 GO Reading Phillies	-	-	-
01-14-91-4865	2010 GO Reading Phillies Principle	-	-	-
01-14-91-4867	2010 GO Series C Interest	907,563	563,063	(344,500)
01-14-91-4868	2010 GO Series C Principle	1,705,000	1,075,000	(630,000)
01-14-91-4788	2008 GO Note Series A	172,825	-	(172,825)
01-14-91-4787	2008 GO Note Series A Principle	485,000	-	(485,000)
01-14-91-4786	2008 GO Note Series B	-	-	-
01-14-91-4785	2008 GO Note Series B Principle	-	-	-
01-14-91-4781	2008 GO Note Series C	722,791	713,527	(9,264)
01-14-91-4782	2008 GO Note Series C Principle	295,000	10,000	(285,000)
				72

01-14-91-4783	2008 GO Note Series D Interest	619,055	569,954	(49,101)
01-14-91-4784	2008 GO Note Series D Principle	1,162,800	14,400	(1,148,400)
01-14-91-4797	2008 GO Note Series E	370,940	-	(370,940)
01-14-91-4798	2008 GO Note Series E Principle	1,033,200	-	(1,033,200)
01-14-91-4862	2008 Sewer Projects Principal	329,012	342,351	13,339
01-14-91-4861	2008 Sewer Projects Interest	708,287	696,360	(11,927)
01-14-91-4863	2009 GO Bond Principal	5,000	5,000	-
01-14-91-4864	2009 GO Bond Series Interest	1,169,000	1,168,850	(150)
01-14-91-xxxx	Unfunded Debt	-	-	-
01-14-91-4933	2006 GOB Interest	1,800,329	1,800,329	-
01-14-91-4957	Interest Exp-2002/ 2005 Bond	-	-	-
01-14-91-4958	2005 GO Note Series Interest	83,199	-	(83,199)
01-14-91-4929	2002 GO CABSs Principle	-	-	-
01-14-91-4966	2002 GO CABSs Interest	-	-	-
01-14-91-4870	2011 GO Series A Interest	838,429	837,469	(960)
01-14-91-4869	2011 GO Series A Principal	100,000	2,535,000	2,435,000

01-14-91-4872	2011 GO Series B Interest	10,238	10,075	(163)
01-14-91-4871	2011 GO Series B Principal	5,000	310,000	305,000
01-14-91-4022	2012 GOB Series Principal	-	580,000	580,000
01-14-91-4021	2012 GOB Series Interest	-	75,013	75,013
01-14-91-4825	2012 GOB Series A Principal	-	397,000	397,000
01-14-91-4826	2012 GOB Series A Interest	-	52,240	52,240
01-14-91-4759	2012 GOB Series C Principal	-	57,600	57,600
01-14-91-4757	2012 GOB Series C Interest	-	390,317	390,317
01-14-91-4854	RRA Note Interest	339,006	323,512	(15,494)
01-14-91-4855	RRA Note Principal	231,525	247,019	15,494
01-14-91-4203	RRA Lease Revenue Bonds	-	-	-
01-14-91-4960	Transfer to Self Insurance Fund	1,687,693	2,635,984	948,291
01-14-91-4965	Transfer to Redev Authority	-	-	-
01-14-91-4223	Audits	100,000	100,000	-
01-14-91-4230	Indirect Cost Allocation	13,500	13,975	475
01-14-91-4763	Dues - Chamber & Ctr Local Gov't	4,175	-	(4,175)

01-14-91-4914	Other Post Employee Benefits	-	-	-
01-14-91-4319	PA League of Cities	-	-	-
01-14-91-4740	Community Promotions	30,000	-	(30,000)
01-14-91-4741	Administrative Expenses	29,988	30,000	12
01-14-91-4756	BARTA	-	-	-
01-14-91-4764	BCTV	-	-	-
01-14-91-4770	Animal Rescue League	92,829	145,864	53,035
01-14-91-4774	Reading DID	48,000	48,000	-
01-14-91-4761	US Conference of Mayors	6,000	6,000	-
01-14-91-4777	Charter Review Board	-	-	-
01-14-91-4780	Civil Service Board	5,000	3,000	(2,000)
01-14-91-4768	Library Contribution	100,000	100,000	-
01-14-91-4907	Unemployment Compensation	275,000	150,000	(125,000)
01-14-91-4739	Contingency	388,000	980,615	592,615
91	Miscellaneous	16,155,702	17,869,151	1,713,449
14	Non-Departmental	16,155,702	17,869,151	

				1,713,441
17	Board of Ethics			
91	Miscellaneous			
01-17-91-4776	Board of Ethics	10,000	9,500	(500)
91	Miscellaneous	10,000	9,500	
17	Board of Ethics	10,000	9,500	(500)
17	Charter Board			
91	Miscellaneous			
01-17-91-4777	Charter Board	50,000	47,500	(2,500)
91	Charter Board	50,000	47,500	(2,500)
17	Charter Board	50,000	47,500	(2,500)
18	Human Relations Commission			
91	Miscellaneous			
01-18-91-4000	Salaries	98,275	100,240	1,965
01-18-91-4016	Temporary Wages	-	35,000	35,000
01-18-91-4900	Fringe Benefits	55,016	45,867	

				(9,149)
01-18-91-4901	Pension	18,958	27,806	8,848
01-18-91-4913	Social Security	7,518	10,346	2,828
91	Miscellaneous	179,767	219,259	39,492
18	Human Relat. Comm.	179,767	219,259	39,492
01	General Fund	73,098,526	76,932,310	3,8
35	Liquid Fuels Fund			
35-07-00-4216	Contracted Services	100,000	164,200	64,200
35-07-00-4500	Vehicle Supplies	10,000	10,000	-
35-07-00-4502	Tires and Tubes	20,000	20,000	-
35-07-00-4503	Repair Parts	60,000	60,000	-
35-07-00-4510	General Plant Supplies	1,000	1,000	-
35-07-00-4528	Small tools	5,000	5,000	-
35-07-00-4795	Ice & Snow Removal	150,000	150,000	-
35-07-00-4803	Vehicles	200,000	200,000	-

35-07-00-4815	Maint/Roads & Bridges	40,000	40,000	-
35-07-24-4101	Light & Power	-	-	-
35-07-24-4102	Street Lighting	714,000	714,000	-
35-07-24-4222	Consulting Services	-	-	-
35-07-24-4408	Maint/Repair Traffic Signals	-	-	-
35-07-24-4409	Maint/Repair Street Lighting	-	-	-
35-07-24-4412	Maint/Repair Signs & Paint	-	-	-
35	Liquid Fuels Fund	1,300,000	1,364,200	64,200
50	Water			
81	Water-Administration			
50-15-81-4000	Salaries	-	-	-
50-15-81-4006	Overtime	-	-	-
50-15-81-4200	Advertising	24,000	-	(24,000)
50-15-81-4216	Contracted Services	19,800	-	(19,800)
50-15-81-4229	Cost/Liens/Etc	1,000	-	(1,000)
50-15-81-4307	Conferences/Training	3,000	-	(3,000)
50-15-81-4317	Dues	3,000	-	

					(36,000)
50-15-83-4101	Light & Power	10,000	-	(10,000)	
50-15-83-4104	Telephone	26,000	-	(26,000)	
50-15-83-4216	Contracted Services	40,000	-	(40,000)	
50-15-83-4406	General Repairs	31,000	-	(31,000)	
50-15-83-4501	Gasoline	30,000	-	(30,000)	
50-15-83-4510	General Plant Supplies	22,000	-	(22,000)	
50-15-83-4525	Minor Capital Equipment	4,200	-	(4,200)	
50-15-83-4738	Depreciation	-	-	-	
50-15-83-4800	Land/Land Improvements	4,000	-	(4,000)	
50-15-83-4900	Fringe Benefits	55,016	45,867	(9,149)	
50-15-83-4901	Pension	33,178	55,613	22,435	
50-15-83-4913	Social Security	-	-	-	
83	Water-Collection	291,394	101,480	(189,914)	
84	Water-Purification				
50-15-84-4000	Salaries	-	-	-	
50-15-84-4006	Overtime	-	-		
80					

				-
50-15-84-4012	Salaries-Laboratory	-	-	-
50-15-84-4100	Fuel	200,000	-	(200,000)
50-15-84-4101	Light-Power	450,000	-	(450,000)
50-15-84-4104	Telephone	30,000	-	(30,000)
50-15-84-4216	Contracted Services	300,000	-	(300,000)
50-15-84-4406	General Repairs	40,000	-	(40,000)
50-15-84-4521	Instrument Supplies	155,000	-	(155,000)
50-15-84-4510	General Plant Supplies	145,000	-	(145,000)
50-15-84-4513	Chemical Supplies	1,525,000	-	(1,525,000)
50-15-84-4525	Minor Capital Equipment	3,000	-	(3,000)
50-15-84-4738	Depreciation	-	-	-
50-15-84-4900	Fringe Benefits	96,278	76,445	(19,833)
50-15-84-4901	Pension	52,137	83,419	31,282
50-15-84-4913	Social Security	-	-	-
84	Water-Purification	2,996,415	159,864	(2,836,551)

85	Water-Pumping (Included in Purification Budget)			
50-15-85-4101	Light & Power	-	-	-
50-15-85-4104	Telephone	-	-	-
50-15-85-4738	Depreciation	-	-	-
85	Water-Pumping	-	-	-
86	Water-Distribution			
50-15-86-4000	Salaries	-	-	-
50-15-86-4006	Overtime	-	-	-
50-15-86-4100	Fuel	50,000	-	(50,000)
50-15-86-4101	Light & Power	90,000	-	(90,000)
50-15-86-4104	Telephone	19,000	-	(19,000)
50-15-86-4216	Contracted Services	50,000	-	(50,000)
50-15-86-4400	Maintenance Communications	7,000	-	(7,000)
50-15-86-4402	Maintenance/Repair Equipment	175,000	-	(175,000)
50-15-86-4406	General Repairs	45,000	-	(45,000)
50-15-86-4500	Vehicle Supplies	50,000	-	(50,000)
50-15-86-4501	Gasoline	45,000	-	

82

				(45,000)
50-15-86-4510	General Plant Supplies	80,000	-	(80,000)
50-15-86-4525	Minor Capital Equipment	3,000	-	(3,000)
50-15-86-4738	Depreciation	-	-	-
50-15-86-4739	Contingency	-	-	-
50-15-86-4829	Extensions & Improvements	130,000	-	(130,000)
50-15-86-4900	Fringe Benefits	151,294	76,445	(74,849)
50-15-86-4901	Pension	56,877	101,956	45,079
50-15-86-4913	Social Security	-	-	-
86	Water-Distribution	952,171	178,401	(773,770)
96	Water-Nondepartmental			
50-15-96-4783	GO Series D 2008 Bond Interest	119,170	79,156	(40,014)
50-15-96-4784	GO Series D 2008 Bond	-	-	-
50-15-96-4789	Meter Surcharge	1,700,000	1,700,000	-
50-15-96-4797	GOB Series 2008 E Interest	72,791	-	(72,791)
50-15-96-4921	Amortization	-	-	-
50-15-96-4923	Bond Exp York Co Bond	6,138	6,138	
83				

				-
50-15-96-4939	Interest/Pennvest Loan	82	-	(82)
50-15-96-4946	Interest Exp/ 93-98 Bond	60,549	60,549	-
50-15-96-4757	GOB Series C 2012 Interest	-	54,211	54,211
50-15-96-4960	Transfer to Self Insurance Fund	868,635	98,408	(770,227)
50-15-96-4971	Transfer to General Fund	4,420,000	4,970,000	550,000
50-15-96-4982	RAWA Act 47	1,500,000	1,500,000	-
50-15-96-xxxx	2010 One-time Pmt to the City	-	-	-
50-15-96-4976	Indirect Cost Reimbursement	678,040	250,000	(428,040)
96	Water-Nondepartmental	9,425,405	8,718,462	(706,943)
15	Water Fund	13,794,874	9,167,476	(4,627,398)
50	Water	13,794,874	9,167,476	(4,627,398)
52	Self Insurance			
11	Human Resources			
00	Balance Sheet			
52-11-00-4000	Salaries	39,484	45,000	5,516

52-11-00-4222	Consulting Services	55,000	55,000	-
52-11-00-4235	Fees	-	-	-
52-11-00-4307	Liability Training	18,000	3,000	(15,000)
52-11-00-4317	Dues	-	-	-
52-11-00-4510	General Plant Supplies	1,000	1,000	-
52-11-00-4739	Contingency	-	-	-
52-11-00-4749	Incurred Liability Claims	701,000	674,432	(26,568)
52-11-00-4752	Premium Payments	728,000	843,802	115,802
52-11-00-4753	Other Insurance Premium	155,500	121,851	(33,649)
52-11-00-4801	Bldg & Bldg Improvements	-	-	-
52-11-00-4130	Water/Sewer Main Break	50,000	50,000	-
52-11-00-4900	Fringe Benefits	41,262	30,578	(10,684)
52-11-00-4901	Pension	4,739	9,269	4,530
52-11-00-4913	Social Security	3,021	3,443	422
00	Balance Sheet	1,797,006	1,837,375	40,369
27	Self Insurance-Workmens Comp			

52-11-27-4222	Consulting Services	40,000	40,800	800
52-11-27-4307	Conferences/Training	-	-	-
52-11-27-4308	Subscriptions	-	-	-
52-11-27-4320	Bonding Insurance	50,000	40,000	(10,000)
52-11-27-4510	General Plant Supplies	8,000	7,000	(1,000)
52-11-27-4522	Medical/Surgical Supplies	5,000	9,125	4,125
52-11-27-4739	Contingency	-	-	-
52-11-27-4750	W/C Claims-Indemnity	-	-	-
52-11-27-4751	W/C Claims-Medical	1,550,000	1,384,358	(165,642)
52-11-27-4752	Premium Payments	108,200	99,929	(8,271)
27	Self Insurance-W.C.	1,761,200	1,581,212	(179,988)
11	Human Resources	3,558,206	3,418,587	(139,619)
12	Law			
12	Law			
52-12-12-4224	Legal Services	45,000	55,684	10,684
52-12-12-4225	Legal Services - W/C	-	-	

				-
54-07-43-4235	Fees	35,000	15,000	(20,000)
54-07-43-4307	Conferences/Training	10,000	10,000	-
54-07-43-4500	Vehicle Supplies	60,000	60,000	-
54-07-43-4501	Gasoline	60,000	60,000	-
54-07-43-4504	Uniforms	10,000	8,000	(2,000)
54-07-43-4510	General Plant Supplies	8,000	12,098	4,098
54-07-43-4516	Sewer Repair Supplies	125,000	100,000	(25,000)
54-07-43-4523	Hiway Maint/Repair	40,000	25,000	(15,000)
54-07-43-4525	Minor Capital Equipment	500,000	150,000	(350,000)
54-07-43-4796	Emergency Expenses	-	100,000	100,000
54-07-43-4803	Vehicles	330,000	450,000	120,000
54-07-43-4900	Fringe Benefits	357,604	412,803	55,199
54-07-43-4901	Pension	118,493	231,718	113,225
54-07-43-4913	Social Security	101,959	108,176	6,217
54-07-43-4977	Interdepartmental Direct Cost Reimb	100,000	150,000	50,000
43	Sewers	5,561,361	5,604,358	

42,997

44

Sewer-Water Treatment

54-07-44-4000	Salaries	2,086,889	2,099,561	12,672
54-07-44-4002	Longevity	-	-	-
54-07-44-4006	Overtime	430,000	430,000	-
54-07-44-4016	Temporary Wages	35,000	35,000	-
54-07-44-4101	Light & Power	1,200,000	900,000	(300,000)
54-07-44-4104	Telephone	16,000	5,000	(11,000)
54-07-44-4107	Water Services	165,000	168,000	3,000
54-07-44-4108	Lab Services	50,000	50,000	-
54-07-44-4200	Advertising	6,000	6,000	-
54-07-44-4202	Printing	2,000	2,000	-
54-07-44-4216	Contracted Services	550,000	550,000	-
54-07-44-4222	Consulting Services	500,000	450,000	(50,000)
54-07-44-4235	Fees	1,500,000	1,500,000	-
54-07-44-4307	Conferences/Training	35,000	30,000	(5,000)
54-07-44-4308	Subscriptions	3,000	2,000	

				(1,000)
54-07-44-4317	Dues	9,500	8,000	(1,500)
54-07-44-4406	General Repairs	800,000	800,000	-
54-07-44-4500	Vehicle Supplies	25,000	30,000	5,000
54-07-44-4501	Gasoline	44,000	45,000	1,000
54-07-44-4504	Uniforms	25,000	25,000	-
54-07-44-4508	Lab Supplies	180,000	180,000	-
54-07-44-4510	General Plant Supplies	25,000	33,000	8,000
54-07-44-4513	Chemical Supplies	639,200	639,200	-
54-07-44-4522	Medical/Surgical Supplies	5,000	5,000	-
54-07-44-4525	Minor Capital Equipment	1,432,400	1,530,000	97,600
54-07-44-4796	Emergency Expenses	-	100,000	100,000
54-07-44-4803	Vehicles	127,800	42,500	(85,300)
54-07-44-4900	Fringe Benefits	701,454	825,606	124,152
54-07-44-4901	Pension	222,766	435,631	212,865
54-07-44-4911	Penny Fund	-	1,000	1,000
54-07-44-4913	Social Security	195,220	196,189	

				-
54-07-91-4861	GOB Note, Series 2008 Interest	1,681,285	1,652,975	(28,310)
54-07-91-4862	GOB Note, Series 2008	-	-	-
54-07-91-4920	Amortization	-	-	-
54-07-91-4946	Interest Exp.- 92/98 Bond	287,390	-	(287,390)
54-07-91-4949	Bond Insurance Premium	23,445	23,445	-
54-07-91-4950	Issuance Costs	47,750	47,750	-
54-07-91-4960	Transfer to Self Insurance Fund	905,000	571,568	(333,432)
54-07-91-4971	Transfer to General Fund	3,000,000	3,000,000	-
54-07-91-4976	Indirect Cost Reimbursement	1,033,000	1,066,442	33,442
91	Miscellaneous	11,201,577	10,667,365	(534,212)
07	Public Works	27,804,167	27,430,410	(373,757)
12	Law			
54-12-12-4224	Legal Services	100,000	100,000	-
54	Sewer	27,904,167	27,530,410	(373,757)

56 07 46	Recycling/Trash Public Works Recycling			
56-07-46-4000	Salaries	972,919	850,387	(122,532)
56-07-46-4006	Overtime	19,500	20,000	500
56-07-46-4016	Temporary Wages	60,480	30,000	(30,480)
56-07-46-4200	Advertising	50,000	20,000	(30,000)
56-07-46-4202	Printing	20,000	10,000	(10,000)
56-07-46-4203	Truck Lease	208,897	208,896	(1)
56-07-46-4214	Collection Expense	-	-	-
56-07-46-4212	Portnoff Expense	30,000	20,000	(10,000)
56-07-46-4216	Contracted Services	83,785	-	(83,785)
56-07-46-4307	Conferences/Training	5,000	5,000	-
56-07-46-4308	Subscriptions	200	500	300
56-07-46-4317	Dues	200	500	300
56-07-46-4501	Fuel	108,000	90,000	(18,000)
56-07-46-4518	Truck Maintenance	8,000	8,000	-
56-07-46-4519	Worker Supplies	7,500	7,500	

				-
56-07-46-4520	Communication Equipment	10,000	4,391	(5,609)
56-07-46-4524	License/CDL Renewal	2,500	2,500	-
56-07-46-4506	Office Supplies	5,000	3,000	(2,000)
56-07-46-4509	Postage	30,000	10,000	(20,000)
56-07-46-4510	General Plant Supplies	50,000	25,000	(25,000)
56-07-46-4525	Minor Capital Equipment	27,500	365,000	337,500
56-07-46-4526	Graffiti Supplies	26,500	-	(26,500)
56-07-46-4666	Reading Beautification	10,000	5,000	(5,000)
56-07-46-4730	Bad Debt Expense	150,000	150,000	-
56-07-46-4735	Indirect Cost	134,340	254,896	120,556
56-07-46-xxxx	Tipping Fees	-	-	-
56-07-46-4971	Transfer to General	200,000	-	(200,000)
56-07-46-xxxx	Self Insurance	-	84,104	84,104
56-07-46-4803	Vehicles	30,000	-	(30,000)
56-07-46-4900	Fringe Benefits	343,850	336,358	(7,492)
56-07-46-4901	Pension	113,753	194,643	

				80,890
56-07-46-4911	Penny Fund	350	350	-
56-07-46-4913	Social Security	80,547	68,880	(11,667)
46	Recycling	2,788,821	2,774,905	(13,916)
47	Trash			
56-07-47-4000	Salaries	85,247	215,513	130,266
56-07-47-4006	Overtime	4,000	4,000	-
56-07-47-4016	Temporary Wages	-	15,000	15,000
56-07-47-4200	Advertising	-	-	-
56-07-47-4212	Portnoff Expense	10,000	10,000	-
56-07-47-4216	Contracted Services	2,570,816	2,570,816	-
56-07-47-4509	Postage	-	-	-
56-07-47-4510	General Plant Supplies	-	40,000	40,000
56-07-47-4525	Minor Capital Equipment	-	-	-
56-07-47-4526	Graffiti Supplies	-	25,000	25,000
56-07-47-4730	Bad Debt Expense	190,000	150,000	(40,000)
56-07-47-4735	Indirect Costs	-	49,004	49,004
				95

56-07-47-4736	Tipping Fees	60,000	70,000	10,000
56-07-47-4738	Depreciation	-	-	-
56-07-47-4900	Fringe Benefits	27,508	91,734	64,226
56-07-47-4901	Pension	9,479	46,344	36,865
56-07-47-4911	Penny Fund	-	42	42
56-07-47-4913	Social Security	6,827	17,940	11,113
47	Trash	2,963,877	3,305,393	3
	Recycling/Trash	5,752,698	6,080,298	3
20	Shade Tree			
20-07-02-4000	Salaries	78,475	78,705	230
20-07-02-4006	Overtime	5,000	5,000	-
20-07-02-4216	Contracted Services	67,945	53,535	(14,410)
20-07-02-4307	Conferences/Training	1,000	1,000	-
20-07-02-4317	Dues	500	500	-
20-07-02-4401	Maintenance/Repair Equipment	10,000	10,000	-
20-07-02-4504	Uniforms	200	200	

				-
20-07-02-4510	General Plant Supplies	20,000	20,000	-
20-07-02-4514	Botanical Supplies	20,000	20,000	-
20-07-02-4525	Minor Capital Equipment	10,000	10,000	-
20-07-02-4900	Fringe Benefits	27,508	30,578	3,070
20-07-02-4901	Pension	9,479	18,537	9,058
20-07-02-4911	Penny Fund	-	-	-
20-07-02-4913	Social Security	6,386	6,403	17
20	Shade Tree	256,493	254,458	
Grand Total All Funds				
		125,709,964	124,803,423	(905,541)

City of Reading

2013 Budgeted Revenue Detail

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		2012 Adopted	2013 Proposed	2012 Budget	2012
			Budget 6th		
<u>Acc't Code</u>	<u>Fund & Description</u>	<u>Budget</u>	<u>Pass</u>	<u>Difference</u>	<u>Percent</u>
01	General Fund				
100003009	Discount and Allowance	(215,000)	(300,000)	(85,000)	39.53%

100003010	Property Tax Current	18,126,332	19,706,517	1,580,185	9.00%
xxxx3010	??????	-	-	-	#DIV/0!
100003020	Property Tax Prior	1,000,000	1,000,000	-	0.00%
100003021	Penalty & Interest	140,000	200,000	60,000	42.86%
100003110	Per Capita Tax	80,000	60,000	(20,000)	-25.00%
100003111	Per Capita Tax Prior	20,000	5,000	(15,000)	-75.00%
100003120	Business Privilege Tax	1,350,000	1,400,000	50,000	3.70%
100003121	Bus Priv Tax - Prior Year	285,000	150,000	(135,000)	-47.37%
100003130	Real Estate Transfer Tax	2,000,000	1,900,000	(100,000)	-5.00%
100003140	Earned Income Tax	13,069,120	16,271,686	3,202,566	24.50%
100003161	Curb & Sidewalk Permit	37,000	5,000	(32,000)	-86.49%
100003190	Local Services Tax (LST)	780,195	1,000,000	219,805	28.17%
100003191	Local Services Tax - Prior Year	341,250	200,000	(141,250)	-41.39%
100003210	Food Permits	173,000	141,360	(31,640)	-18.29%
100003220	Electrical Permits	160,000	100,053	(59,947)	-37.47%
100003221	New Construction Permits	500,000	596,000	96,000	19.20%

100003222	Demolition Permits	10,000	20,000	10,000	100.00%
100003223	Remodeling Permits	200,000	241,853	41,853	20.93%
100003226	Trades Licenses	120,000	80,000	(40,000)	-33.33%
100003227	Examination Fees	15,000	21,966	6,966	46.44%
100003228	Commercial Parking Permits	3,000	4,852	1,852	61.73%
100003229	Work Order Fees	8,000	-	(8,000)	-100.00%
100003230	Business Privilege License	275,000	350,000	75,000	27.27%
100003231x	Zoning Housing Appeals		100,000	100,000	#DIV/0!
100003232x	Civil Complaint Judgments		26,727	26,727	#DIV/0!
100003233x	Zoning Inspector No Show		29,000	29,000	#DIV/0!
100003234x	Demolition Account Collection		5,000	5,000	#DIV/0!
100003235x	Codes Contractor Training		13,984	13,984	#DIV/0!
100003236x	Vacant Code Compliance		800	800	#DIV/0!
100003237x	Vacant for Sale		200	200	#DIV/0!
100003238x	Vacant 2nd Home		800	800	#DIV/0!
100003239x	Vacant for Rehab New Fee Struct.		68,000	68,000	#DIV/0!

100003240x	Certificate of Transfer		180,000	180,000	#DIV/0!
100003250	Plumbing Permits	110,000	137,211	27,211	24.74%
100003251	Heating Permits	21,500	62,405	40,905	190.26%
100003260	Streets	56,000	100,000	44,000	78.57%
100003270	Zoning Fees	180,000	198,204	18,204	10.11%
100003274	Dumpster Fees	3,500	4,666	1,166	33.31%
100003275	Land Development Fees	22,000	20,000	(2,000)	-9.09%
100003276	Housing No Show Fee	17,000	45,562	28,562	168.01%
100003278	Housing Prior Year	40,000	508,437	468,437	1171.09%
100003279	Property Maintenance Fees	79,000	-	(79,000)	-100.00%
100003280	Rental Housing Permit	886,000	743,576	(142,424)	-16.07%
100003281x	B&T Plan Review Fee	-	101,000	101,000	#DIV/0!
110363268	Housing Inspection	1,214,254	1,311,643	97,389	8.02%
100003282	Tax Administration Licenses	12,750	12,000	(750)	-5.88%
100003283	Franchise Fees	705,000	725,000	20,000	2.84%
100003284	Other income	5,000	10,000	5,000	100.00%

100003285	No Parking Signs Revenue	600	800	200	33.33%
100003290	Public Health & Safety	237,000	262,500	25,500	10.76%
100003310	Traffic Fines Motor Codes	315,000	325,000	10,000	3.17%
100003322	Quality of Life	175,000	390,000	215,000	122.86%
100003324	Estate of Samuel Potteiger	2,000	2,200	200	10.00%
100003330	District Court Summary offense	800,000	825,000	25,000	3.13%
100003333	Fines and Penalties P.S.P.	50,000	50,000	-	0.00%
100003334	Fines and Penalties County	58,000	58,000	-	0.00%
100003410	Interest on Investments	-	-	-	#DIV/0!
100003420	Rent Other Property Buildings	75,000	65,000	(10,000)	-13.33%
100003421	Rental on Stadium	22,000	22,000	-	0.00%
100003429	Lease Rental/Grtr Berks Dev Fund	75,979	-	(75,979)	-100.00%
100003445	Parking Authority Txt Surcharge	190,000	190,000	-	0.00%
100003446x	RPA Ongoing Program Revenues		35,000	35,000	#DIV/0!
100003447x	Act 129 Rebates		90,414	90,414	#DIV/0!
100003448x	Smoke Detector Contrib. - CDBG		6,000	6,000	#DIV/0!

100003453	RAWA Act 47	1,500,000	1,500,000	-	0.00%
100003510	Payment in Lieu of Taxes	150,000	150,000	-	0.00%
100003520	Malt & Liquor Tax Distribution	40,000	50,000	10,000	25.00%
100003521	Public Utility Tax Distribution	45,000	49,000	4,000	8.89%
100003525	Act 147 of 1988	39,000	38,000	(1,000)	-2.56%
100003526	Snow & Ice Control	50,000	50,000	-	0.00%
100003541	Reading Public Library	742,442	620,000	(122,442)	-16.49%
100003543	School District School Guard	255,000	255,000	-	0.00%
100003550	Police Training Reimbursement	130,000	130,000	-	0.00%
100003560	Pension-State Contributions	2,600,000	2,800,000	200,000	7.69%
100003600	Copies of Books, Ordinanc, Etc	800	500	(300)	-37.50%
100003610	Merchandise Sales	-	-	-	#DIV/0!
100003635	Fire Insurance Certification	300	400	100	33.33%
100003660	Recreational Facilities	-	-	-	#DIV/0!
100003661	Swimming Pool	-	-	-	#DIV/0!
100003662	Pagoda & Tower	-	-	-	#DIV/0!

100003721	Sales Property/Equip/Supplies	40,000	5,000	(35,000)	-87.50%
100003730	Refund Prior Years Expense	700	700	-	0.00%
100003743	Miscellaneous	25,000	30,000	5,000	20.00%
100003750	Damages Recovered	25,000	30,000	5,000	20.00%
100003751	Indirect Cost Reim.-Recycling	134,340	254,896	120,556	89.74%
100003752	Indirect Cost Reimburse-Sewer	1,033,000	1,066,442	33,442	3.24%
100003753	Indirect Cost Reimburse-CD	190,000	282,497	92,497	48.68%
100003753	Indirect Cost Reimburse-Trash	-	49,004	49,004	#DIV/0!
100003756	Direct Cost Reimb Code Service	325,000	-	(325,000)	-100.00%
100003762	Pension Reimbursement	38,000	38,000	-	0.00%
100003766	CD Bond Interest	200,000	26,000	(174,000)	-87.00%
100003910	Transfer Fr Capit Reserve City	2,500	-	(2,500)	-100.00%
100003950	Transfer - Water Fund	4,420,000	4,970,000	550,000	12.44%
100003951	Indirect Cost Reim. - Water	678,040	250,000	(428,040)	-63.13%
100003952	Meter Surcharge	1,700,000	1,700,000	-	0.00%
100003954	Transfer from Sewer Fund	3,000,000	3,000,000	-	0.00%

101013554	Grants and Gifts - MAIG Coord & Other			62,000	-	(62,000)
10406xxxx	Grants and Gifts - Comp'hsv. Plan	-	80,000	80,000	#DIV/0!	
106103288	Bank Charge Revenue	200	100	(100)	-50.00%	
106133554	Grants and Gifts - DCED Controller			50,000	40,000	(10,000)
106193160	Admissions Fee/Tax	504,000	510,000	6,000	1.19%	
106193214	Reimb-Collection Expense	10,000	10,000	-	0.00%	
106193631	School District Tax Services	31,063	20,000	(11,063)	-35.61%	
106193632	Duplicate Bill Fee	1,700	-	(1,700)	-100.00%	
106233554	Grants and Gifts - JAG Technology Mgr			32,456	16,087	(16,369)
107143610	Fleet Maint - Other Jurisdictions	100,000	40,000	(60,000)	-60.00%	
107143977x	Direct Reimb. - Sewer		35,000	35,000	#DIV/0!	
107503653	Towing Revenue	50,000	15,000	(35,000)	-70.00%	
107523977x	Direct Reimb. - Sewer		150,000	150,000	#DIV/0!	
107713743	Miscellaneous	2,000	2,000	-	0.00%	
107733556	Recreation Activities Revenue	-	-	-	#DIV/0!	
107733710	Checking Account Revenue	9,000	-	(9,000)	-100.00%	

107733763	CD Cost Reimbursement	33,000	-	(33,000)	-100.00%
107743104	Telephone Reimbursement	4,500	-	(4,500)	-100.00%
10724xxxx	Street Light Assessment Program	-	-	-	#DIV/0!
108293710	Checking Account Revenue	10,000	15,000	5,000	50.00%
108313544	Police Reimb - RSD	330,000	-	(330,000)	-100.00%
108313545	Kenhorst Police Contract	410,374	418,581	8,207	2.00%
108313546	Direct Reimb Community Policing	280,000	175,000	(105,000)	-37.50%
108313554	Grants and Gifts	489,300	33,876	(455,424)	-93.08%
108313613	Rdg. Housing Auth.-Reimb.	265,000	265,000	-	0.00%
108313633	Police Application Fee	3,500	-	(3,500)	-100.00%
108313636	Other Department Earnings	2,000	-	(2,000)	-100.00%
108313650	Police Services/Copy Service	135,000	170,000	35,000	25.93%
108313654	Burglary/Robbery Alarm Ordinanc	27,000	60,000	33,000	122.22%
108313777	Heart and Lung Reimbursement	100,000	50,000	(50,000)	-50.00%
109323561	Fireman Relief Association Contrib.			60,000	- (60,000)
109323620	Fire Incident Reports	2,500	3,500	1,000	40.00%

109323623	False Fire Alarm Fee	30,000	65,000	35,000	116.67%
109323624	Engine Company Inspection	50,000	-	(50,000)	-100.00%
109323636	Other Department Earnings	3,000	3,500	500	16.67%
109323642	Fire Prevention Permits	155,000	185,000	30,000	19.35%
109323777	Heart and Lung Reimbursement	200,000	250,000	50,000	25.00%
109324207x	Fire Co. Appropriation	-	40,000	40,000	#DIV/0!
109333644	Delinquent Collections	3,500	3,500	-	0.00%
109353619	EMS Record Report	3,000	3,000	-	0.00%
109353641	User Fees	2,838,000	2,836,638	(1,362)	-0.05%
109353643	Standby Revenue	60,000	90,000	30,000	50.00%
109353644	Delinquent Collections	10,000	10,000	-	0.00%
109353671	Membership Fees	60,000	60,000	-	0.00%
110363004	Vacant for Rehab	-	682	682	#DIV/0!
110363229	Work Order Fees	-	17,303	17,303	#DIV/0!
110363281	Appeals Fees	-	1,258	1,258	#DIV/0!
110363288	Miscellaneous Revenue	-	500	500	#DIV/0!

110373279	Property Maintenance Fees	35,000	-	(35,000)	-100.00%
110383219	Re-Introduction of Power	8,000	14,341	6,341	79.26%
110383224	Assessment Fee	12,000	-	(12,000)	-100.00%
110383281	Appeals	1,500	950	(550)	-36.67%
110383622	Placard Removals	150,000	11,687	(138,313)	-92.21%
110383689	Revenue Fee (Accessibility)	40,000	10,607	(29,393)	-73.48%
110383756	Direct Reimb Trades	150,000	170,000	20,000	13.33%
111113444	Reimb Drug Testing	500	500	-	0.00%
110363267	CDBG Revenue to fund Codes	155,000	500,000	345,000	222.58%
114913780	Civil Service Board Reimb	25,000	-	(25,000)	-100.00%
114913905	Employee Contrib to Med insur	1,216,402	1,465,845	249,443	20.51%
100003961	Solid Waste Transfer	200,000	-	(200,000)	-100.00%
114913939	Repmt of Various Debts to City	2,271,429	-	(2,271,429)	-100.00%
116003300	Rental - Parking Authority	400,000	1,000,000	600,000	150.00%
116003301	Parking Authority Supplementary Revenues			810,000	810,000
118913554	Grants and Gifts	12,000	47,000	35,000	291.67%

				-	#DIV/0!
General Fund Grand Total		73,098,526	76,932,310	3,833,784	5.24%

35	Liquid Fuels				
3507003410	Interest on Investments	5,000	-	(5,000)	-100.00%
3507003553	State Motor License Fund Grant	1,295,000	1,364,200	69,200	5.34%
Total		1,300,000	1,364,200	64,200	4.94%

50	Water				
5015003410	Interest on Investments	-	-	-	#DIV/0!
5015003420	Rent Other Prop Buildings	-	-	-	#DIV/0!
5015003450	Lease Payment Fr Water Authori	13,194,874	8,687,476	(4,507,398)	-34.16%
5015003732	Workmens Comp Reimbursement	-	-	-	#DIV/0!
5015003744	Fire Hydrant Use	-	-	-	#DIV/0!
5015003967	Transfer from Sewer Fund-Utility Bills			350,000	300,000 (50,000)
5015003954	Transfer from Sewer Fund-Meter Reading	250,000	180,000	(70,000)	-28.00%
Total		13,794,874	9,167,476	(4,627,398)	-33.54%

52	Self Insurance				
5211003410	Interest on Investments	40,000	20,000	(20,000)	-50.00%
5211003732	Workmens Comp Reimbursement	53,878	54,207	329	0.61%
5211003750	Damages Recovered	48,000	10,000	(38,000)	-79.17%
5211003901	Transfer from General Fund	1,687,693	2,635,984	948,291	56.19%
5211003950	Transfer - Water Fund	868,635	98,408	(770,227)	-88.67%
521100xxxx	Transfer - Trash/Recycle	-	84,104	84,104	#DIV/0!
5211003954	Transfer from Sewer Fund	905,000	571,568	(333,432)	-36.84%
Total		3,603,206	3,474,271	(128,935)	-3.58%
54	Sewer				
5407003410	Interest on Investments	35,000	35,000	-	0.00%
5407003554	Grants & Gifts	-	-	-	#DIV/0!
5407003618	Interest and Penalty	150,000	150,000	-	0.00%
5407003622	Fines	75,000	75,000	-	0.00%
5407003639	Miscellaneous Revenue-Donation	-	-	-	#DIV/0!
5407003680	General Consumer	16,761,667	16,387,910	(373,757)	-2.23%
5407003682	Sewer Rent Treatment				0.00%

		10,000,000	10,000,000	-	
5407003683	Industrial Waste	700,000	700,000	-	0.00%
5407003685	Sewer Reservation Fees	100,000	100,000	-	0.00%
5407003686	User Application Fee	2,500	2,500	-	0.00%
5407003688	Industrial Waste Testing	75,000	75,000	-	0.00%
5407003689	Revenue Fee	5,000	5,000	-	0.00%
Total		27,904,167	27,530,410	(373,757)	-1.34%
56	Recycling				
5607003554	Grants and Gifts	100,000	350,000	250,000	250.00%
5607003622	Fines	-	-	-	#DIV/0!
5607003641	User Fees	2,487,021	2,250,105	(236,916)	-9.53%
5607463634	Certifications	15,200	15,200	-	0.00%
5607463646	RSD Recycling	49,600	49,600	-	0.00%
5607463724	Cogle's	12,000	12,000	-	0.00%
5607463647	Portnoff	75,000	-	(75,000)	-100.00%
5607463679	Recycler Insource	50,000	98,000	48,000	96.00%

Total		2,788,821	2,774,905	(13,916)	-0.50%
47	Trash				
5607473009	Discount and Allowance	(75,500)	-	75,500	-100.00%
5607473021	Penalty & Interest	55,500	55,500	-	0.00%
5607473231	Trash Removal Revenue	2,946,377	3,237,393	291,016	9.88%
5607473634	Certifications	12,500	12,500	-	0.00%
5607473647	Portnoff	25,000	-	(25,000)	-100.00%
47	Trash	2,963,877	3,305,393	341,516	11.52%
56	Recycling/Trash	5,752,698	6,080,298	327,600	5.69%
20	Shade Tree				
2000003010	Property Tax Current-Shade Tree	256,493	254,458	(2,035)	-0.79%
Grand Total All Funds		125,709,964	124,803,423	(906,541)	-0.72%

BILL NO.____-2012

AN ORDINANCE

LEVYING THE REAL ESTATE TAXES FOR THE FISCAL YEAR BEGINNING THE FIRST DAY OF JANUARY, 2013, AND ENDING THE THIRTY-FIRST DAY OF DECEMBER, 2013.

THE COUNCIL OF THE CITY OF READING HEREBY ORDAINS AS FOLLOWS:

SECTION 1. A tax of fifteen and six hundred eighty-nine thousandths mills (.015689) on the dollar, or fifteen dollars and sixty-eight point nine cents (\$15.689) on each one thousand dollars is hereby levied and assessed for the fiscal year beginning the first day of January, 2013, and ending the thirty-first day of December, 2013, on all real property in the City of Reading taxable for County purposes.

SECTION 2. All ordinances or parts of ordinances conflicting with the provisions of this Ordinance are hereby repealed insofar as they are inconsistent with this Ordinance.

SECTION 3. This Ordinance shall be effective January 1, 2013, said date being the beginning of the fiscal year of the City of Reading.

Enacted_____, 2012

President of Council

Attest:

City Clerk

BILL NO. _____-2012

A N O R D I N A N C E

AN ORDINANCE ESTABLISHING THE EMPLOYEE POSITIONS FOR THE CITY OF READING FOR THE FISCAL YEAR 2013.

THE COUNCIL OF THE CITY OF READING HEREBY ORDAINS AS FOLLOWS:

SECTION 1. Positions for the City of Reading's fiscal year beginning January 1, 2013, and ending December 31, 2013, shall be as set forth in Exhibit A attached hereto and made a part hereof.

SECTION 2. This Ordinance shall become effective January 1, 2013.

Enacted _____, 2012

President of Council

Attest:

City Clerk

Submitted to Mayor: _____

Date: _____

Received by Mayor's Office: _____

Date: _____

Approved by Mayor: _____

Date: _____

Vetoed by Mayor: _____

Date: _____

**City of Reading
Listing of Positions
For the 2013 Operating Budget**

<i>Division</i>	<i>Position Title</i>	<i>Status</i>	<i>Original</i>		<i>Proposed</i>	
			<i>2012 Number of Employees</i>		<i>2012 Number of Employees</i>	
			<i>Full-Time</i>	<i>Part-Time</i>	<i>Full-Time</i>	<i>Part-Time</i>
Mayor	Administrative Assistant To The Mayor	Full-Time	1		-	
	Administrative Assistant To The Mayor	Part-Time	-		-	
	Executive Assistant To The Mayor	Full-Time	1		-	
	MAIG Regional Coordinator	Full-Time	1		-	
	Mayor	Full-Time	1		1	
	Special Assistant, Policy and Outreach	Full-Time		-	1	
	Special Assistant, Government Services	Full-Time		-	1	
	Executive Assistant	Full-Time		-	1	
			4	-	4	-
Managing Director						

	Managing Director	Full-Time	1		1	
	Communication Specialist	Full-Time	-		-	
	Business Analyst	Full-Time	1		1	
	Executive Secretary/ Admin Aide	Full-Time	1		1	
	Economic Development Coordinator	Part-Time		1		1
			3	1	3	1
Human Relations Commission						
	HRC Executive Director	Full-Time	1		1	
	HRC Investigator	Full-Time	1		1	
	HRC Clerk	Full-Time	1		1	
			3	-	3	-
City Auditor						
	City Auditor	Full-Time	1		1	
	Auditing Coordinator	Full-Time	1		1	
			2	-	2	-
City Council						
	Council President	Part-				

		Time	1	1
		Part-		
	Council Member	Time	6	6
		Full-		
	Deputy City Clerk	Time	1	1
		Full-		
	Administrative Assistant	Time	1	1
		Full-		
	City Clerk	Time	1	1
		Part-		
	Intern	Time	1	1
			3	8
Director of Administrative Services				
	Confidential Secretary	Full-		
		Time	1	1
		Full-		
	Director of Administrative Services	Time	1	1
		Full-		
	Grant Writer	Time	1	1
		Full-		
	Controller	Time	1	1
			4	-
Purchasing				
		Full-		
	Purchasing Coordinator	Time	1	1
		Part-		
	Purchasing Clerk	Time	1	1
	Printing Clerk	Part-		

		Time	1		1	
			1	2	1	2
Accounting						
	Accounting & Treasury Manager	Full-Time	1		1	
	Accountant	Full-Time	1		1	
	Pension Administrator	Full-Time	1		1	
	Revenue Accountant	Full-Time	1		1	
	Floater/Payroll	Full-Time	1		1	
	Payroll Clerk	Full-Time	1		1	
	Accounting Clerk	Full-Time	1		1	
			7	-	7	-
Information Technology						
	GIS Coordinator	Full-Time	1		1	
	Public Safety Support	Full-Time	1		1	
	Network Administrator	Full-Time	1		1	
	Developer	Full-Time	1		1	
	Web Developer	Full-	1		1	

	Trainer	Time Full-Time	1		1	
	System Support Analyst	Time Full-Time	1		1	
	IT Manager	Time Full-Time	1		1	
	Lead Developer	Time Full-Time	1		1	
			9	-	9	-
Citizens Service Center						
	Citizens Service Center Manager	Time Full-Time	1		1	
	Billing Coordinator	Time Full-Time	1		1	
	Treasury Coordinator	Time Full-Time	1		1	
	Municipal Professional	Time Full-Time	2		2	
	Municipal Aide II	Time Full-Time	8		9	
			13	-	14	-
Human Resources						
	Clerks	Time Full-Time	-		-	
	Diversity and Information Officer	Time Full-Time	1		1	
	Program Coordinator	Time Full-Time	-		-	

Mailroom	HR Generalist	Full-Time	-	-		
	Human Resources Manager	Full-Time	1	1		
	Human Resources Coordinator - Benefits	Full-Time	1	1		
			3	-	3	-
	Mailroom Clerk	Full-Time	1	-		
			1	-	-	-
Solicitor	Solicitor	Full-Time	1	1		
	Confidential Secretary	Full-Time	1	1		
	Executive Secretary/ Admin Aide/Paralegal	Full-Time	1	1		
	Legal Specialist	Full-Time	3	3		
			6	6		
Public Works						
	Confidential Secretary	Full-Time	1	1		
	Public Works Director	Full-Time	1	1		
			2	2		

Garage			-	-
	Maintenance Mechanic	Full-Time	4	4
	Maintenance Worker I/Parts Person	Full-Time	1	1
	Secretary	Full-Time	1	1
	Small Engine Repairperson	Full-Time	1	1
	Foreman	Full-Time	1	1
			8	-
Engineering				
	Engineering Aide III	Full-Time	-	-
	Engineering Aide IV	Full-Time	1	1
			1	-
Highways				
	Equipment Operator II	Full-Time	16	16
	Maintenance Worker I/Signmaker	Full-Time	1	1
	Foreman	Full-Time		1
	Laborer	Part-Time	-	-

Parks

			18	-	18
	Equipment Operator II	Full-Time	2		2
	Equipment Operator III	Full-Time	2		2
	Foreman	Full-Time	2		2
	Maintenance Worker I	Full-Time	-		-
	Maintenance Worker III	Full-Time	1		1
	Operations Division Manager	Full-Time	1		1
	Secretary	Full-Time	1		1
	Laborer	Part-Time	-	10	-
			9	10	9
					10

Shade Tree

	Equipment Operator II/ Arborist	Full-Time	1		1
	Maintenance Worker I	Full-Time	1		1

Recreation

			2	-	2
	Recreation Supervisor	Full-Time			

Public Property	Recreation Aide	Part-Time				
	Tennis Instructor	Part-Time				
	Park Security Guard	Part-Time				
			-	-	-	-
	Foreman	Full-Time	2		2	
	Maintenance Worker III	Full-Time	-		-	
	Tradesman	Full-Time	4		4	
	Custodial Worker	Part-Time		8		8
			6	8	6	8
Police - Criminal Investigations						
	Captain	Full-Time	1		1	
	Police Officer (CI Assignment)	Full-Time	19		19	
	Lieutenant	Full-Time	1		1	
	Police Officer (ID Assignment)	Full-Time	4		4	
	Court Liason Officer	Part-Time		-		-
	Clerk	Part-Time				

		Time	-	-
	Sergeant	Full-Time	5	5
			30	30
			-	-
Police - Special Services				
	Captain	Full-Time	1	1
	Lead Clerk/Trainer	Full-Time	1	1
	Police Officer/FTO	Full-Time	1	1
	Telecommunicator Supervisor	Full-Time	1	1
	Telecommunicator I	Full-Time	3	4
	Telecommunicator II	Full-Time	11	10
	Telecommunicator	Part-Time	8	8
	Records Clerk	Full-Time	4	4
	Records Office Supervisor	Full-Time	1	1
	TAC Officer	Full-Time	1	1
	Lieutenant	Full-Time	2	2
	Secretary - Police Academy	Full-Time	1	1
	Sergeant - Video Surveillance	Full-Time	-	-

Police - Administration		Police - Training		Police - Support		Police - Patrol	
Position	Time	Position	Time	Position	Time	Position	Time
Sergeant - Records	Full-Time	1		1			
Radio Supervisor	Full-Time	1		1			
Video Monitorer	Part-Time		8				8
Systems Administrator Supervisor	Full-Time	1		1			
Court Liason Officer	Part-Time		1				1
Clerk	Part-Time		1				1
		30	18			30	18
Police - Patrol							
Captain	Full-Time	1		1			
Lieutenant	Full-Time	4		4			
Police Officer	Full-Time	107		108			
Police Officer/FTO	Full-Time	4		4			
Sergeant	Full-Time	14		14			
Clerk	Part-Time		1				1
School Crossing Guard	Part-Time		100				100
		130		131			
							125

				101		101
Police - Administration						
	Chief of Police	Full-Time	1		1	
	Deputy Chief of Police	Full-Time	-		-	
	Confidential Secretary	Full-Time	1		1	
	Lieutenant	Full-Time	-		-	
	Sergeant	Full-Time	2		1	
	Administrative Assistant	Part-Time		2		2
			4	2	3	2
Fire Administration						
	Clerk Typist II	Full-Time	1		1	
	Administrative Officer	Full-Time	1		1	
	Fire Chief	Full-Time	1		1	
	First Deputy Chief	Full-Time	4		5	
			7	-	8	-
Fire Special Services (Preventive Education)						
	LT Fire Prevention Officer	Full-Time	3		3	
						126

	Fire Marshal	Full-Time	1		1	
	Lt Fire Training Officer	Full-Time	-		-	
Fire Training			4	-	4	-
	Lt Fire Training Officer	Full-Time	1		1	
Fire Suppression			1	-	1	-
	Second Deputy Chief	Full-Time	4		4	
	Firefighter V	Full-Time	76		72	
	Firefighter IV	Full-Time	-		-	
	Firefigher III	Full-Time	-		-	
	Firefighter II	Full-Time	-		-	
	Firefighter I	Full-Time	4		-	
	Firefighter Trainee	Full-Time	-		11	
	LT Fire Suppression Officer	Full-Time	4		4	
			88	-	91	-

Fire EMS

	Deputy Chief/EMS Mgr	Full-Time	1		1	
	EMS Lieutenant	Full-Time	4		4	
	Firefighter V - Medic	Full-Time	11		11	
	Firefighter IV - Medic	Full-Time	-		-	
	Firefigher III - Medic	Full-Time	1		1	
	Firefighter II - Medic	Full-Time	3		3	
	Firefighter I - Medic	Full-Time	4		4	
	Firefighter Trainee - Medic	Full-Time	1		1	
	Transport Coordinator	Full-Time	1		1	
	Wheelchair Van Driver	Full-Time	5		5	
			31	-	31	-

CD Planning

	Planner III	Full-Time	1		1	
			1	-	1	-

CD- Property Maintenance

	Codes Manager	Full-	1		1	
--	---------------	-------	---	--	---	--

	Time				
	Full-				
Chief Clerk	Time	1		1	
	Full-				
PMI Supervisor	Time	3		3	
	Full-				
Development & Inspection Clerks	Time	3		3	
	Full-				
PM Specialist	Time	1		1	
	Full-				
Property Maint Aide	Time	3		3	
	Full-				
Property Maint Inspector	Time	20		20	
	Part-				
Housing Coordinator	Time		1		1
	Part-				
Clerk	Time		1		1
		32	2	32	2

CD - Zoning

	Full-				
Zoning Administrator	Time	1		1	
	Full-				
Zoning Technician	Time	1		1	
	Full-				
Zoning Inspector	Time	2		2	
	Part-				
Clerk	Time		1		1
		4	1	4	1

CD - Trades

Secretary	Full-Time	1		1	
Chief Building Official	Full-Time	1		1	
Plumbing Inspector	Full-Time	1		1	
Building Inspector	Full-Time	1		1	
Electrical Inspector	Full-Time	1		1	
HVAC Inspector	Full-Time	1		1	
Residential Inspector	Full-Time	1		1	
Clerk	Part-Time	1			1
		<hr/>		<hr/>	
		8	-	7	1

CD - Administration

Deputy CD Director	Full-Time	1		1	
PMI Specialist	Full-Time	-		-	
CD/Hist Preserv Specialist	Full-Time	1		1	
Clerk	Part-Time	-		-	
Business Ambassador	Part-Time	-		-	
Zoning Administrator	Full-Time	-		-	

CD - HUD	Building Official	Full-Time	-	-	-	-
			2	-	2	-
	CD Specialist	Full-Time	2		2	
	CD Specialist Manager	Full-Time	1		1	
	CD Specialist III	Full-Time	1		1	
	Community Development Director	Full-Time	1		1	
	Confidential Secretary	Full-Time	1		1	
	Fiscal Officer	Full-Time	1		1	
	Rehab Specialist	Full-Time	1		1	
			8		8	
Library Administration						
	Director of Libraries	Full-Time	1		1	
	Assistant Director of Libraries	Full-Time	2		2	
Library - Circulation						
	Librarian I	Full-	1		1	

	Librarian II	Time Full-Time	-	-
	Librarian III	Full-Time	1	1
			2	2
Library - Reference	Librarian II	Full-Time	4	4
	Librarian III	Full-Time	1	1
			5	5
Water Administration	Foreman	Full-Time	-	-
	Customer Service Rep.	Full-Time	-	-
	GIS/CAD Technician	Full-Time	-	-
	Engineering Aide III	Full-Time	-	-
	Distribution Engineer	Full-Time	-	-
			-	-
Water Collection				
	Equipment Operator I	Full-Time	-	-

Equipment Operator II	Full-Time	-	-
Equipment Operator III	Full-Time	-	-
Foreman	Full-Time	-	-
Maintenace Worker II	Full-Time	-	-
Watershed Manager	Full-Time	-	-

- -

Water Purification

Centrifuge Operator I	Full-Time	-	-
Dewatering Technician	Full-Time	-	-
Lab Technician	Full-Time	-	-
Chief Operator	Full-Time	-	-
Clerk Typist II	Full-Time	-	-
Foreman	Full-Time	-	-
Lab Supervisor/Bact.	Full-Time	-	-
Maintenance Worker II	Full-Time	-	-
Tradesman	Full-Time	-	-

Water Distribution	Water Plant Oper. I	Full-Time	-	-
	Water Plant Oper. II	Full-Time	-	-
			-	-
	Equipment Operator II	Full-Time	-	-
	Field Investigator	Full-Time	-	-
	Foreman	Full-Time	-	-
	Foreman - Meter	Full-Time	-	-
	Foreman - Mechanic	Full-Time	-	-
	Foreman - Main Crew	Full-Time	-	-
	Foreman - Service Crew	Full-Time	-	-
	Maintenance Mechanic II	Full-Time	-	-
	Maintenance Worker II	Full-Time	-	-
	Maintenance Worker III	Full-Time	-	-
	Superintendent	Full-Time	-	-
			-	-

Self - Insurance

Risk and Safety Coordinator	Full-Time	1	1
OCIP Coordinator	Full-Time	-	-
		1	1

Sewers

System Superintendent	Full-Time	1	1
Utilities Systems Manager	Full-Time	1	1
Utility Engineer	Full-Time	1	1
Environmental Prog Coordinator	Full-Time	1	1
Foreman	Full-Time	2	2
Equip Op II	Full-Time	10	10
Maint Worker III	Full-Time	1	1
Clerk Typist I	Full-Time	1	1
Engineer Aide III	Full-Time	1	1
Engineer Aide IV	Full-Time	-	-
Maintenance Mechanic	Full-Time	1	1
Project Coordinator	Part-		

WWTP		Time	1		1	
			20	1	20	1
	Maint Supv	Full-Time	1		1	
	Belt Press Op I	Full-Time	2		2	
	Cert Oper/Shift Sup	Full-Time	6		6	
	Operations Supv	Full-Time	1		1	
	Elec/Elect Field Eng	Full-Time	1		1	
	Elec/Inst Tech	Full-Time	-		-	
	Utilities Div Manager/Environ	Full-Time	-		-	
	Utility Engineer	Full-Time	1		1	
	Utility Clerk Typist	Full-Time	-		-	
	Env Prog Coord	Full-Time	-		-	
	Equip Op II	Full-Time	1		1	
	Lab Supv	Full-Time	1		1	
	Lab Tech	Full-Time	5		5	
	Lab Tech	Part-				

	Time	1	1
Maint Worker II (Mech)	Full-Time	3	3
Maint Worker III	Full-Time	-	-
Maintenance Mechanical	Full-Time	1	1
Maint Worker III Elec/Mech	Full-Time	2	2
Industrial Maint Mech	Full-Time	2	2
Pump Tender	Full-Time	4	4
Secretary	Full-Time	1	1
Serv Utility Person	Full-Time	7	7
Sew Plant Op I (6th St.)	Full-Time	-	-
Sew Plant Op I (Fritz Is)	Full-Time	-	-
Sew Plant Op II (Fritz Is)	Full-Time	-	-
Sewer Plant Operator II	Full-Time	4	4
Wastewater Treatment Manager	Full-Time	1	1
Tradesman (Elec)	Full-Time	2	2
Project Accountant	Full-Time	1	1

Recycling/Trash

		47	1	47	1
Solid Waste Supervisor	Full-Time	1		1	
RSD Recycle Truck Driver	Full-Time	-		-	
Divivion Manager	Full-Time	-		-	
Graffiti Coordinator	Full-Time	1		1	
Foreman	Full-Time	1		1	
Maintenance Worker II	Full-Time	5		5	
Maintenance Mechanic	Full-Time	1		1	
Equipmant Operator II	Full-Time	5		5	
Clerk Typist II	Full-Time	1		1	
Solid Waste Coordinator/Environmental	Full-Time	-		1	
Municipal Aide II	Full-Time	-		-	
Reading School District Recycle Education	Full-Time	-		-	
Clerk	Part-Time		2		2
Education Coordinator	Part-Time		1		1

Graffiti Abatement Technician

Part-
Time

2

2

15

5

16

5

578

160

582

161

Number of Full-Time and Part-Time Employees

BILL NO. _____

AN ORDINANCE

AN ORDINANCE AMENDING CHAPTER 24 PART 2B HOME RULE EARNED INCOME TAX SECTION 24-221 THROUGH SECTION 24-235 OF THE CITY OF READING CODIFIED ORDINANCES. SECTION 24-221 THROUGH SECTION 24-235 SHALL PROVIDE FOR A TAX OF ONE AND FOUR TENTHS PERCENT (1.4%) ON ALL EARNED INCOME AND NET PROFITS GENERATED BY RESIDENTS OF THE CITY OF READING. THIS TAX OF ONE AND FOUR TENTHS PERCENT (1.4%) ON ALL EARNED INCOME AND NET PROFITS GENERATED BY RESIDENTS OF THE CITY OF READING SHALL BE IN ADDITION TO THE TAX COLLECTED UNDER 24-201 ET SEQ. OF THE CITY OF READING CODIFIED ORDINANCES.

THE COUNCIL OF THE CITY OF READING HEREBY ORDAINS AS FOLLOWS:

SECTION 1. Section 24-221 through Section 24-235 of the City of Reading Codified Ordinances shall read as follows:

Chapter 24 Part 2B

Home Rule Earned Income Tax

- 24-221 Definitions.
- 24-222 Imposition of Tax.
- 24-223 Annual Returns of Taxpayers.
- 24-224 Declaration and Payment of Tax.
- 24-225 Collection at Source.
- 24-226 Income Tax Officer; Powers and Duties.
- 24-227 Suit for Collection of Tax.
- 24-228 Interest on Unpaid Tax.
- 24-229 Payment and Refunds.
- 24-230 Applicability.
- 24-231 Severability.
- 24-232 Effective Term.
- 24- 233 Rules and Regulations.
- 24-234 Hearing Officer.
- 24- 239 Penalty.

24-221 DEFINITIONS.

The following words and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates or requires a different meaning:

(a) "Association" means a partnership, limited partnership or any other unincorporated group of two or more persons.

(b) "Tax Administration" means the City of Reading Tax Administration designated by Council to administer the provisions of this Earned Income Tax article under the direction of the Finance Director.

(b) "Business" means an enterprise, activity, profession or any other undertaking of an unincorporated nature conducted for profit or ordinarily conducted for profit whether by a person, partnership, association or any other entity.

(c) "Corporation" means a corporation or joint stock association organized under the laws of the United States, the Commonwealth of Pennsylvania, or any other state, territory, foreign country or dependency.

(d) "Council" means the City Council of Reading.

(e) "Current year" means the calendar year for which the tax is levied.

(f) "Domicile" means the place where one lives and has his permanent home and to which he has the intention of returning whenever he is absent. Actual residence is not necessarily domicile, for domicile is the fixed place of abode which, in the intention of the taxpayer, is permanent rather than transitory. Domicile is the place in which a man has voluntarily fixed the habitation of himself and his family, not for a mere special or limited purpose, but with the present intention of making a permanent home, until some event occurs to induce him to adopt some other permanent home. In the case of businesses or associations, the domicile is that place considered as the center of business affairs and the place where its functions are discharged.

(g) "Earned income" means salaries, wages, commissions, bonuses, incentive payments, fees, tips and other compensation received by a person or his personal representative for services rendered, whether directly or through an agent, and whether in cash or in property not including, however, wages or compensation paid to persons on active military service, periodic payments for sickness and disability other than regular wages received during a period of sickness, disability or retirement, or payments arising under workmen's compensation acts, occupational disease acts and similar legislation, or payments commonly recognized as old age benefits, retirement pay or pensions paid to persons retired from service after reaching a specific age or after a stated period of employment, or payments commonly known as public assistance, or unemployment compensation payments by any governmental agency, or payments to reimburse expenses, or payments made by employers or labor unions for wage and salary supplemental programs, including, but not limited to, programs covering hospitalization, sickness, disability or death, supplemental unemployment benefits, strike benefits, social security and retirement.

(h) "Employer" means a person, partnership, association, corporation, institution, governmental body or unit or agency, or any other entity employing one or more persons for a salary, wage, commission or other compensation.

(i) "Income Tax Officer" or "Officer" means a person, public employee or private agency designated by the governing body to collect and administer the tax on earned income and net profits.

(j) "Net profits" means the net income from the operation of a business, profession or other activity, except corporations, after provision for all costs and expenses incurred in the conduct thereof, determined either on a cash or accrual basis in accordance with the accounting system used in such business, profession, or other activity, but without deduction of taxes based on income.

(k) "Nonresident" means a person, partnership, association or other entity domiciled outside the taxing district.

(l) "Person or individual" means a natural person.

(m) "Preceding year" means the calendar year before the current year

(n) "Resident" means a person, partnership, association or other entity domiciled in the taxing district.

(o) "Succeeding year" means the calendar year following the current year.

(p) "Taxpayer" means a person, partnership, association or any other entity required hereunder to file a return of earned income or net profits, or to pay a tax thereon.

(q) "Tax Administration" means the City of Reading Tax Administration designated by Council to administer the provisions of this Earned Income Tax article under the direction of the Finance Director.

24-222 IMPOSITION OF TAX.

A tax, for general revenue purposes, of one and two tenths percent (1.4%) over and above the tax collected under 24-201 et seq. of the City of Reading Code of Ordinances is hereby imposed on the following:

(a) Salaries, wages, commissions and other compensation earned from year to year, on and after January 1, 2013, by individual residents of the City of Reading.

(b) Net profits earned from year to year, on and after January 1, 2013, by residents of the City.

The tax levied under subsections (a) hereof shall relate to and be imposed upon salaries, wages, commissions and other compensation paid by an employer or on his behalf to a person who is employed by him. The tax levied under subsection (b) hereof shall relate to and be imposed on the net profits of any business, profession or other activity carried on by any person or persons.

Every corporation which is subject to the Pennsylvania Corporate Net Income Tax or exempt from the Pennsylvania Corporate Net Income Tax and every foreign corporation which is subject to the Pennsylvania Franchise Tax or exempt from the Pennsylvania Franchise Tax, shall be exempt from the tax imposed by this article.

The tax levied by this article shall be applicable to salaries, wages, commissions and other compensation and to net profits earned in the period beginning January 1, 2013, and ending December 31, 2013, and thereafter, from year to year on a calendar year basis and shall be in addition to the tax imposed for the same period or periods under 24-201 et seq..

24-223 ANNUAL RETURNS OF TAXPAYERS.

A. On or before April 15 of each year, every person, resident or non-resident, who resided in the City of Reading for all or any part of the preceding calendar year shall file with the appropriate Officer an Annual Tax Return showing all earned income and net profits received and/or earned for the previous year. A husband and wife may file a joint return.

B. If a person has no earned income to report, the word "none" shall be entered on the Annual Tax Return, and the return shall be signed, dated and returned to the Officer with an explanation (military service, retired, disability income only, etc.).

C. If net profits are received, the type of business, profession, or activity shall be indicated on Annual Tax Return and the amount of the profits shall be shown on the appropriate line(s) of the Return. If a net loss is incurred in the operation of a business activity, it may not be offset against the net profit of other business activities or earned income. Losses shall be indicated as zero in all calculations involving net profits on the Annual Tax Return. Copies of the appropriate Federal or Pennsylvania Income Tax Schedules shall be attached to the Annual Tax Return to substantiate profits and/or losses indicated.

D. When a Return is made for a fiscal year, the Return shall be filed within one hundred five (105) days from the end of said fiscal year.

E. The Annual Tax Return shall also show the taxpayer's name, Social Security number, address, place or places of employment or business, the amounts of tax due, the amount of any credit claimed for tax withheld by an employer (with a copy of the Earnings and Tax Statement) or paid on estimate and such other information as may be indicated on the Return form or as may be required by the Officer. Every person subject

to the tax shall file such return regardless of the fact that his wages may have been subject to withholding of the tax by his employer and regardless of whether or not tax is due.

F. At the time of filing the Annual Return, the taxpayer shall pay any tax due.

G. Tax Returns must be signed and dated by the taxpayer(s) in the space(s) provided.

24-224 DECLARATION AND PAYMENT OF TAX.

(a) Net Profits.

(1) Every taxpayer who reasonably expects that he will earn any taxable net profits during the period between January 1, 2013, and December 31, 2013, and thereafter, from year to year, shall, on or before April 15, 2013, and April 15 of each succeeding year, make and file with the Income Tax Officer, on a form prescribed by the Income Tax Officer, a declaration of his estimated net profits for the period beginning January 1, 2013, and ending December 31, 2013, and thereafter in each succeeding year between January 1 and December 31, setting forth the estimated amount of net profits reasonably expected by him for such period and subject to the tax, the amount of estimated tax imposed by this article on such estimated net profits, and such other relevant information as the Income Tax Officer may require. The taxpayer making the declaration shall, at the time of filing thereof, pay the City one-fourth of the estimated tax shown as due thereon and such taxpayer shall thereafter pay one-fourth of the estimated tax in each of three installments, as follows: one installment on or before June 15, 2013, one installment on or before September 15, 2013, and the last installment on or before January 15, 2014, and thereafter, from year to year, on June 15, September 15 and January 15, in each succeeding year.

(2) A person who on April 15, 2013, did not reasonably expect that he would earn any taxable net profits during the period between January 1, 2013, and December 31, 2013, and who, subsequent to April 15, 2013, reasonably expects that he will earn taxable net profits on or before December 31, 2013, shall make and file on or before June 15, 2013, September 15, 2013, or January 15, 2014, and thereafter, from year to year, on June 15, September 15, and January 15, respectively, in each succeeding year, whichever of these dates next follows the date on which the taxpayer first reasonably expects such net profits, a declaration similar to that required under subsection (a)(1) hereof.

The taxpayer making the declaration shall, at the time of filing thereof, pay to the City the estimated tax shown as due thereon, provided, however, that the taxpayer shall have the right to pay the estimated tax in equal installments on or before the quarterly installment payment dates which remain after the filing of the declaration.

(3) The Income Tax Officer is hereby authorized to provide by regulations, approved by Council, for the making and filing of adjusted declarations of estimated net profits, and for the payments of the estimated tax in cases where a taxpayer who has filed the

declaration hereinabove required shall thereafter either reasonably expect additional net profits not previously declared or find that he has overestimated his net profits.

(4) On or before April 15, 2014, and April 15 thereafter, from year to year, every taxpayer who has earned taxable net profits shall make and file with the Income Tax Officer a final return showing all of such net profits for the period beginning January 1, 2013, and ending December 31, 2013, and periods thereafter, year to year, the total amount of tax due, the amount of estimated tax paid under the provisions of this section and the balance due. When the return is made for a fiscal year different from the calendar year, the return shall be made within 105 days from the end of such fiscal year. The percentage of the total net profits of any calendar or fiscal year of a taxpayer beginning or ending within the period beginning January 1, 2013, and ending December 31, 2013, to which the tax imposed by this article shall be applicable shall be equal to the same percentage of such total net profits as the number of days in any such year within such period bears to the total number of days in any such year. At the time of filing the final return, the taxpayer shall pay the balance of the tax due or shall make demand for refund or credit in the case of overpayment.

(5) Every taxpayer who discontinues business prior to December 31, 2013, or prior to December 31 in any succeeding year while this article is in force and effect, shall, within thirty days after the discontinuance of business, file his final return as hereinabove required and pay the tax due, or demand refund or credit in the case of overpayment.

(b) Salaries, Wages, Commission and Other Compensation.

(1) Every taxpayer employed on a salary, wage, commission or other compensation basis and who reasonably expects to earn any taxable earnings not subject to the provisions of Section 24-224 relating to the collection at source, shall, on or before April 15, 2013, make and file with the Income Tax Officer a declaration of his estimated total amount of taxable salaries, wages, commissions and other compensation for the period beginning January 1, 2013, and ending December 31, 2013, the estimated amount of the tax thereon that will be deducted therefrom pursuant to Section 24-224, the estimated amount of tax imposed by this article that will not be deducted therefrom pursuant to Section 24-224, and such other relevant information as the Income Tax Officer may require. In preparing a declaration of estimated taxable salaries, wages, commissions and other compensation taxable under this article, the taxpayer shall use the same amounts with respect to such items as he shall have used in preparing his declaration of estimated tax for the year 2013 for Federal income tax purposes, if such taxpayer shall be required to file any such last-mentioned declaration.

(2) A person who on April 15, 2013, did not reasonably expect that he would earn any salaries, wages, commissions and other compensation not subject to the provision of Section 24-224 relating to the collection at source, during the period between January 1, 2013, and December 31, 2013, and who subsequent to April 15, 2013, reasonably expects that he will earn salaries, wages, commissions and other compensation not subject to the provisions of Section 24-224, on or before December 31, 2013, shall make

and file on or before June 15, 2013, September 15, 2013, or January 15, 2014, and thereafter from year to year in each succeeding year on June 15, September 15 and January 15 respectively, whichever of these dates next follows the date on which the taxpayer first reasonably expects that he will earn such salaries, wages, commissions and other compensation, a declaration similar to that required under subsection (b) (1) hereof. The taxpayer making the declaration shall, at the time of filing thereof, pay to the City the estimated tax shown as due thereon, provided, however, that the taxpayer shall have the right to pay the estimated tax in equal installments on or before quarterly installment payment dates which remain after the filing of the declaration.

(3) The Income Tax Officer is hereby authorized to provide by regulations approved by Council for the making and filing of adjusted declarations of estimated salaries, wages, commissions and other compensation, and for the payments of the estimated tax in cases where a taxpayer who has filed the declaration hereinabove required shall thereafter either reasonably expect additional salaries, wages, commissions and other compensation not previously declared, or find that he has overestimated his salaries, wages, commissions and other compensation.

(4) On or before April 15, 2014, every taxpayer who has received taxable salaries, wages, commissions and other compensation shall make and file with the Income Tax Officer, a final return showing all such salaries, wages, commissions and other compensation earned during the period beginning January 1, 2013, and ending December 31, 2013, the total amount of tax due thereon, the amount, if any, of estimated tax thereon paid under the provisions of this section, and the amount, if any, of tax thereon that has been withheld pursuant to the provisions of Section 24-224 and the balance of tax due.

At the time of filing the final return, the taxpayer shall pay the balance of the tax due or shall make demand for refund or credit in the case of overpayment.

24-225 COLLECTION AT SOURCE.

(a) Every person, firm or corporation within the City who employs one or more persons on a salary, wage, commission or other compensation basis, other than domestic servants, shall deduct, at the time of the payment thereof, the tax imposed by this article on the salaries, wages, commissions and other compensation due to his employee or employees, and shall, on or before April 30, 2013, July 31, 2013, October 31, 2013, and January 31, 2014, respectively, and thereafter year to year, make and file with the Income Tax Officer, a return setting forth the taxes so deducted, and pay to the City the amount of taxes deducted for the preceding quarterly periods ending March 31, 2013, June 30, 2013, September 30, 2013, and December 31, 2013, respectively, and thereafter year to year..

(b) On or before February 28, 2014, and thereafter year to year, every such employer shall file with the Income Tax Officer:

(1) An annual return showing the total amount of salaries, wages, commissions and other compensation earned by each employee on which a tax is imposed by this article, the total amount of taxes so deducted, and the total amount of all taxes paid to the City on account of salaries, wages, commissions and other compensation earned by each employee during the period beginning January 1, 2013, and ending December 31, 2013, and thereafter year to year.

(2) A return for each person employed during all or any part of the period beginning January 1, 2013, and ending December 31, 2013, and thereafter year to year, who earned, during such period, any salaries, wages, commissions or other compensation subject to the tax imposed by this article, setting forth the employee's name, address and Social Security number, the total amount of salary, wages, commissions or other compensation earned by each employee during such period, and the amount of tax deducted therefrom. Every employer shall furnish a copy of the individual return to each employee for whom the employer is obligated to make a return under the provisions of this article.

(c) Every employer who discontinues business prior to December 31, 2013, and thereafter year to year, shall, within thirty days after the discontinuance of business, file the returns herein above required and pay the tax due.

(d) The failure or omission of any employer to make the deductions required by this section does not relieve any employee from the payment of the tax or from complying with the requirements of this article relating to the filing of declarations and returns.

(e) If an employer makes a deduction of tax as required by this section, the amount deducted shall constitute in the hands of such employer a trust fund held for the account of the City as beneficial owner thereof, and the employee from whose salaries, wages commissions or other compensation such tax was deducted shall be deemed to have paid such tax. Payment of the tax under the provisions of this section shall not relieve the taxpayer from filing a final return required by Section 24-223.

24-226 INCOME TAX OFFICER; POWERS AND DUTIES.

(a) It shall be the duty of the Income Tax Officer to collect and receive the taxes, fines and penalties imposed by this article. It shall also be his duty to keep a record showing the amount received by him from each person paying the tax and, if paid by such person in respect to another person, the name of such other person and the date of such receipt.

(b) The Income Tax Officer is hereby charged with the administration and enforcement of the provisions of this article, and all amendments thereto, as well as all rules and regulations of Council pertaining thereto, for the administration and enforcement of this article, including provisions for the re-examination and correction of declarations and returns, and of payments alleged or found to be incorrect, or as to which an overpayment is claimed or found to have occurred, and to grant reasonable extensions

of time upon proper cause shown for filing declarations or returns found necessary for the administration of this article.

(c) The Income Tax Officer, and agents designated in writing by him, are hereby authorized to examine the books, papers, and records of any employer, taxpayer, person, firm or corporation whom the officer reasonably believes to be an employer or taxpayer, in order to verify the accuracy of any declaration or return, or if no declaration or return was filed, to ascertain the tax due. Every employer, taxpayer, person, firm or corporation whom the Officer reasonably believes to be an employer or taxpayer, is hereby directed and required to give to the Officer, or to any agent designated by him, the means, facilities and opportunity for such examination and investigations, as are hereby authorized.

(d) Any information gained by the Income Tax Officer, his agents, or by any other official, agent or employee of the City as a result of any declarations, returns, investigations, hearings or verifications required or authorized by this article shall be confidential and shall not be disclosed to any person except for official use in connection with the administration or enforcement of this article or as otherwise provided by law.

(e) Any person aggrieved by any action of the Income Tax Officer shall have the right of appeal as provided by law.

24-227 SUIT FOR COLLECTION OF TAX.

(a) The Income Tax Officer may sue in the name of the City for the recovery of taxes due and unpaid under this article.

(b) Any suit brought to recover the tax imposed by this article shall be begun within three years after such tax is due, or within three years after the declaration or return has been filed, whichever date is later, provided, however, that this limitation shall not prevent the institution of a suit for the collection of any tax due or determined to be due in the following cases:

(1) Where no declaration or return was filed by any person, although a declaration or return was required to be filed by him under provisions of this article, there shall be no limitation.

(2) Where an examination of the declaration or return filed by any person, or of other evidence relating to such declaration or return in the possession of the Income Tax Officer, reveals a fraudulent evasion of taxes, there shall be no limitation.

(3) In the case of substantial understatement of tax liability of twenty-five percent or more, and no fraud, suit shall be begun within six years.

(4) Where any person has deducted taxes under the provisions of this article and has failed to pay the amounts so deducted to the Income Tax Officer, or where any person has willfully failed or omitted to make the deductions required by this article, there shall be no limitation.

(5) This section shall not be construed to limit the City from recovering delinquent taxes by any other means provided by this article.

(c) The Income Tax Officer may sue for recovery of an erroneous refund provided such suit is begun two years after making such refund, except that the suit may be brought within five years if it appears that any part of the refund was induced by fraud or misrepresentation of material fact.

24-228 INTEREST ON UNPAID TAX.

If for any reason the tax is not paid when due, interest at the rate of six percent per annum on the amount of such tax, and an additional penalty of one-half of one percent of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid, shall be added and collected. Where suit is brought for the recovery of any such tax, the person liable therefore shall, in addition, be liable for the costs of collection and the interest and penalties herein imposed.

24-229 PAYMENT AND REFUNDS.

The Income tax Officer is hereby authorized to accept payment of the amount of tax claimed by the City in any case where any person disputes the validity or amount of the City's claim for the tax. If it is thereafter judicially determined by a court of competent jurisdiction that there has been an overpayment to the Income Tax Officer, the amount of the overpayment shall be refunded to the person who paid.

24-230 APPLICABILITY.

The tax imposed by this article shall not apply:

(a) To any person as to whom it is beyond the legal power of the City to impose the tax herein provided for under the Constitution of the United States and the Constitution and Laws of the Commonwealth of Pennsylvania.

(b) To the net profits of any institution or organization operated for public, religious, educational or charitable purposes, to an institution or organization not organized or operated for private profit or to a trust or a foundation established for any such purposes.

This section shall not be construed to exempt any person who is an employer from the duty of collecting the tax at source from his employees and paying the amount collected to the City under the provisions of Section 24-224

24-231 SEVERABILITY.

The provisions of this article are severable. If any sentence, clause or section of this article is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses or sections of this article. It is hereby declared to be the intent of Council that this article would have been adopted had such unconstitutional, illegal or invalid sentence, clause or section not been included herein.

24-232 EFFECTIVE TERM.

This article shall be in force and effect from January 1, 2013, to and including December 31, 2013, and thereafter, from year to year, between January 1, and December 31, inclusive, in each succeeding year until otherwise ordained by the City or revoked by an act of Assembly, now or hereafter in force and effect, of the Commonwealth of Pennsylvania.

Wherever in this article a date is designated referring to a particular year, such year shall be construed to refer to the initial year in which this article is effective, and thereafter shall be construed to mean each succeeding year in which this article remains in effect.

Dates used in this article relevant to the initial effective period shall be construed in succeeding years with reference to the corresponding next year.

24-233 RULES AND REGULATIONS.

The Division of Tax Administration shall issue rules and regulations for the implementation of this ordinance. Such rules and regulations shall be subject to approval by City Council.

24-234 HEARING OFFICER.

The Tax Administration Manager is designated as the hearing officer to conduct hearings and decide all appeals filed.

24-239 PENALTY.

(a) Any person who fails, neglects or refuses to make any declaration or return required by this article, any employer who fails, neglects or refuses to register or to pay the tax deducted from his employees, or fails, neglects or refuses to deduct or withhold the tax from his employees, any person who refuses to permit the Income Tax Officer or any agent designated by him to examine his books, records and papers, and any person who knowingly makes an incomplete, false or fraudulent return, or attempts to do anything whatsoever to avoid the full disclosure of the amount of his net profits or earned income in order to avoid the payment of the whole or any part of the tax

imposed by this article shall, upon conviction thereof before any justice of the peace, alderman or magistrate, or court of competent jurisdiction in Berks County, be sentenced to pay a fine of not more than five hundred dollars (\$500.00) for each offense, and costs, and, in default of payment of said fine and costs to be imprisoned for a period not exceeding thirty days.

(b) Any person who divulges any information which is confidential under the provisions of this article shall, upon conviction thereof before any justice of the peace, alderman or magistrate, or court of competent jurisdiction, be sentenced to pay a fine of six hundred dollars (\$600.00) for each offense, and costs, and in default of payment of such fines and costs shall be imprisoned for a period not exceeding ninety days.

(c) The penalties imposed under this section shall be in addition to any other penalty imposed by any other section of this article.

(d) The failure of any person to receive or procure forms required for making the declaration or returns required by this article shall not excuse him from making such declaration or return.

SECTION 2. This Ordinance shall become effective January 1, 2013.

Enacted _____ day of _____, 2012.

President of Council

Attest:

City Clerk

BILL NO. _____

AN ORDINANCE

AN ORDINANCE AMENDING CHAPTER 24 PART 2B HOME RULE EARNED INCOME TAX SECTION 24-221 THROUGH SECTION 24-235 OF THE CITY OF READING CODIFIED ORDINANCES. SECTION 24-221 THROUGH SECTION 24-235 SHALL PROVIDE FOR A TAX OF ONE AND SEVEN TENTHS PERCENT (1.7%) ON ALL EARNED INCOME AND NET PROFITS GENERATED BY RESIDENTS OF THE CITY OF READING. THIS TAX OF ONE AND SEVEN TENTHS PERCENT (1.7%) ON ALL EARNED INCOME AND NET PROFITS GENERATED BY RESIDENTS OF THE CITY OF READING SHALL BE IN ADDITION TO THE TAX COLLECTED UNDER 24-201 ET SEQ. OF THE CITY OF READING CODIFIED ORDINANCES.

THE COUNCIL OF THE CITY OF READING HEREBY ORDAINS AS FOLLOWS:

SECTION 1. Section 24-221 through Section 24-235 of the City of Reading Codified Ordinances shall read as follows:

Chapter 24 Part 2B

Home Rule Earned Income Tax

- 24-221 Definitions.
- 24-222 Imposition of Tax.
- 24-223 Annual Returns of Taxpayers.
- 24-224 Declaration and Payment of Tax.
- 24-225 Collection at Source.
- 24-226 Income Tax Officer; Powers and Duties.
- 24-227 Suit for Collection of Tax.
- 24-228 Interest on Unpaid Tax.
- 24-229 Payment and Refunds.
- 24-230 Applicability.
- 24-231 Severability.
- 24-232 Effective Term.
- 24- 233 Rules and Regulations.
- 24-234 Hearing Officer.
- 24- 239 Penalty.

24-221 DEFINITIONS.

The following words and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates or requires a different meaning:

(a) "Association" means a partnership, limited partnership or any other unincorporated group of two or more persons.

(b) "Tax Administration" means the City of Reading Tax Administration designated by Council to administer the provisions of this Earned Income Tax article under the direction of the Finance Director.

(b) "Business" means an enterprise, activity, profession or any other undertaking of an unincorporated nature conducted for profit or ordinarily conducted for profit whether by a person, partnership, association or any other entity.

(c) "Corporation" means a corporation or joint stock association organized under the laws of the United States, the Commonwealth of Pennsylvania, or any other state, territory, foreign country or dependency.

(d) "Council" means the City Council of Reading.

(e) "Current year" means the calendar year for which the tax is levied.

(f) "Domicile" means the place where one lives and has his permanent home and to which he has the intention of returning whenever he is absent. Actual residence is not necessarily domicile, for domicile is the fixed place of abode which, in the intention of the taxpayer, is permanent rather than transitory. Domicile is the place in which a man has voluntarily fixed the habitation of himself and his family, not for a mere special or limited purpose, but with the present intention of making a permanent home, until some event occurs to induce him to adopt some other permanent home. In the case of businesses or associations, the domicile is that place considered as the center of business affairs and the place where its functions are discharged.

(g) "Earned income" means salaries, wages, commissions, bonuses, incentive payments, fees, tips and other compensation received by a person or his personal representative for services rendered, whether directly or through an agent, and whether in cash or in property not including, however, wages or compensation paid to persons on active military service, periodic payments for sickness and disability other than regular wages received during a period of sickness, disability or retirement, or payments arising under workmen's compensation acts, occupational disease acts and similar legislation, or payments commonly recognized as old age benefits, retirement pay or pensions paid to persons retired from service after reaching a specific age or after a stated period of employment, or payments commonly known as public assistance, or unemployment compensation payments by any governmental agency, or payments to reimburse expenses, or payments made by employers or labor unions for wage and salary supplemental programs, including, but not limited to, programs covering hospitalization, sickness, disability or death, supplemental unemployment benefits, strike benefits, social security and retirement.

(h) "Employer" means a person, partnership, association, corporation, institution, governmental body or unit or agency, or any other entity employing one or more persons for a salary, wage, commission or other compensation.

(i) "Income Tax Officer" or "Officer" means a person, public employee or private agency designated by the governing body to collect and administer the tax on earned income and net profits.

(j) "Net profits" means the net income from the operation of a business, profession or other activity, except corporations, after provision for all costs and expenses incurred in the conduct thereof, determined either on a cash or accrual basis in accordance with the accounting system used in such business, profession, or other activity, but without deduction of taxes based on income.

(k) "Nonresident" means a person, partnership, association or other entity domiciled outside the taxing district.

(l) "Person or individual" means a natural person.

(m) "Preceding year" means the calendar year before the current year

(n) "Resident" means a person, partnership, association or other entity domiciled in the taxing district.

(o) "Succeeding year" means the calendar year following the current year.

(p) "Taxpayer" means a person, partnership, association or any other entity required hereunder to file a return of earned income or net profits, or to pay a tax thereon.

(q) "Tax Administration" means the City of Reading Tax Administration designated by Council to administer the provisions of this Earned Income Tax article under the direction of the Finance Director.

24-222 IMPOSITION OF TAX.

A tax, for general revenue purposes, of one and seven tenths percent (1.7%) over and above the tax collected under 24-201 et seq. of the City of Reading Code of Ordinances is hereby imposed on the following:

(a) Salaries, wages, commissions and other compensation earned from year to year, on and after January 1, 2013, by individual residents of the City of Reading.

(b) Net profits earned from year to year, on and after January 1, 2013, by residents of the City.

The tax levied under subsections (a) hereof shall relate to and be imposed upon salaries, wages, commissions and other compensation paid by an employer or on his behalf to a person who is employed by him. The tax levied under subsection (b) hereof shall relate to and be imposed on the net profits of any business, profession or other activity carried on by any person or persons.

Every corporation which is subject to the Pennsylvania Corporate Net Income Tax or exempt from the Pennsylvania Corporate Net Income Tax and every foreign corporation which is subject to the Pennsylvania Franchise Tax or exempt from the Pennsylvania Franchise Tax, shall be exempt from the tax imposed by this article.

The tax levied by this article shall be applicable to salaries, wages, commissions and other compensation and to net profits earned in the period beginning January 1, 2013, and ending December 31, 2013, and thereafter, from year to year on a calendar year basis and shall be in addition to the tax imposed for the same period or periods under 24-201 et seq..

24-223 ANNUAL RETURNS OF TAXPAYERS.

A. On or before April 15 of each year, every person, resident or non-resident, who resided in the City of Reading for all or any part of the preceding calendar year shall file with the appropriate Officer an Annual Tax Return showing all earned income and net profits received and/or earned for the previous year. A husband and wife may file a joint return.

B. If a person has no earned income to report, the word "none" shall be entered on the Annual Tax Return, and the return shall be signed, dated and returned to the Officer with an explanation (military service, retired, disability income only, etc.).

C. If net profits are received, the type of business, profession, or activity shall be indicated on Annual Tax Return and the amount of the profits shall be shown on the appropriate line(s) of the Return. If a net loss is incurred in the operation of a business activity, it may not be offset against the net profit of other business activities or earned income. Losses shall be indicated as zero in all calculations involving net profits on the Annual Tax Return. Copies of the appropriate Federal or Pennsylvania Income Tax Schedules shall be attached to the Annual Tax Return to substantiate profits and/or losses indicated.

D. When a Return is made for a fiscal year, the Return shall be filed within one hundred five (105) days from the end of said fiscal year.

E. The Annual Tax Return shall also show the taxpayer's name, Social Security number, address, place or places of employment or business, the amounts of tax due, the amount of any credit claimed for tax withheld by an employer (with a copy of the Earnings and Tax Statement) or paid on estimate and such other information as may be indicated on the Return form or as may be required by the Officer. Every person subject

to the tax shall file such return regardless of the fact that his wages may have been subject to withholding of the tax by his employer and regardless of whether or not tax is due.

F. At the time of filing the Annual Return, the taxpayer shall pay any tax due.

G. Tax Returns must be signed and dated by the taxpayer(s) in the space(s) provided.

24-224 DECLARATION AND PAYMENT OF TAX.

(a) Net Profits.

(1) Every taxpayer who reasonably expects that he will earn any taxable net profits during the period between January 1, 2013, and December 31, 2013, and thereafter, from year to year, shall, on or before April 15, 2013, and April 15 of each succeeding year, make and file with the Income Tax Officer, on a form prescribed by the Income Tax Officer, a declaration of his estimated net profits for the period beginning January 1, 2013, and ending December 31, 2013, and thereafter in each succeeding year between January 1 and December 31, setting forth the estimated amount of net profits reasonably expected by him for such period and subject to the tax, the amount of estimated tax imposed by this article on such estimated net profits, and such other relevant information as the Income Tax Officer may require. The taxpayer making the declaration shall, at the time of filing thereof, pay the City one-fourth of the estimated tax shown as due thereon and such taxpayer shall thereafter pay one-fourth of the estimated tax in each of three installments, as follows: one installment on or before June 15, 2013, one installment on or before September 15, 2013, and the last installment on or before January 15, 2014, and thereafter, from year to year, on June 15, September 15 and January 15, in each succeeding year.

(2) A person who on April 15, 2013, did not reasonably expect that he would earn any taxable net profits during the period between January 1, 2013, and December 31, 2013, and who, subsequent to April 15, 2013, reasonably expects that he will earn taxable net profits on or before December 31, 2013, shall make and file on or before June 15, 2013, September 15, 2013, or January 15, 2014, and thereafter, from year to year, on June 15, September 15, and January 15, respectively, in each succeeding year, whichever of these dates next follows the date on which the taxpayer first reasonably expects such net profits, a declaration similar to that required under subsection (a)(1) hereof.

The taxpayer making the declaration shall, at the time of filing thereof, pay to the City the estimated tax shown as due thereon, provided, however, that the taxpayer shall have the right to pay the estimated tax in equal installments on or before the quarterly installment payment dates which remain after the filing of the declaration.

(3) The Income Tax Officer is hereby authorized to provide by regulations, approved by Council, for the making and filing of adjusted declarations of estimated net profits, and for the payments of the estimated tax in cases where a taxpayer who has filed the

declaration hereinabove required shall thereafter either reasonably expect additional net profits not previously declared or find that he has overestimated his net profits.

(4) On or before April 15, 2014, and April 15 thereafter, from year to year, every taxpayer who has earned taxable net profits shall make and file with the Income Tax Officer a final return showing all of such net profits for the period beginning January 1, 2013, and ending December 31, 2013, and periods thereafter, year to year, the total amount of tax due, the amount of estimated tax paid under the provisions of this section and the balance due. When the return is made for a fiscal year different from the calendar year, the return shall be made within 105 days from the end of such fiscal year. The percentage of the total net profits of any calendar or fiscal year of a taxpayer beginning or ending within the period beginning January 1, 2013, and ending December 31, 2013, to which the tax imposed by this article shall be applicable shall be equal to the same percentage of such total net profits as the number of days in any such year within such period bears to the total number of days in any such year. At the time of filing the final return, the taxpayer shall pay the balance of the tax due or shall make demand for refund or credit in the case of overpayment.

(5) Every taxpayer who discontinues business prior to December 31, 2013, or prior to December 31 in any succeeding year while this article is in force and effect, shall, within thirty days after the discontinuance of business, file his final return as hereinabove required and pay the tax due, or demand refund or credit in the case of overpayment.

(b) Salaries, Wages, Commission and Other Compensation.

(1) Every taxpayer employed on a salary, wage, commission or other compensation basis and who reasonably expects to earn any taxable earnings not subject to the provisions of Section 24-224 relating to the collection at source, shall, on or before April 15, 2013, make and file with the Income Tax Officer a declaration of his estimated total amount of taxable salaries, wages, commissions and other compensation for the period beginning January 1, 2013, and ending December 31, 2013, the estimated amount of the tax thereon that will be deducted therefrom pursuant to Section 24-224, the estimated amount of tax imposed by this article that will not be deducted therefrom pursuant to Section 24-224, and such other relevant information as the Income Tax Officer may require. In preparing a declaration of estimated taxable salaries, wages, commissions and other compensation taxable under this article, the taxpayer shall use the same amounts with respect to such items as he shall have used in preparing his declaration of estimated tax for the year 2013 for Federal income tax purposes, if such taxpayer shall be required to file any such last-mentioned declaration.

(2) A person who on April 15, 2013, did not reasonably expect that he would earn any salaries, wages, commissions and other compensation not subject to the provision of Section 24-224 relating to the collection at source, during the period between January 1, 2013, and December 31, 2013, and who subsequent to April 15, 2013, reasonably expects that he will earn salaries, wages, commissions and other compensation not subject to the provisions of Section 24-224, on or before December 31, 2013, shall make

and file on or before June 15, 2013, September 15, 2013, or January 15, 2014, and thereafter from year to year in each succeeding year on June 15, September 15 and January 15 respectively, whichever of these dates next follows the date on which the taxpayer first reasonably expects that he will earn such salaries, wages, commissions and other compensation, a declaration similar to that required under subsection (b) (1) hereof. The taxpayer making the declaration shall, at the time of filing thereof, pay to the City the estimated tax shown as due thereon, provided, however, that the taxpayer shall have the right to pay the estimated tax in equal installments on or before quarterly installment payment dates which remain after the filing of the declaration.

(3) The Income Tax Officer is hereby authorized to provide by regulations approved by Council for the making and filing of adjusted declarations of estimated salaries, wages, commissions and other compensation, and for the payments of the estimated tax in cases where a taxpayer who has filed the declaration hereinabove required shall thereafter either reasonably expect additional salaries, wages, commissions and other compensation not previously declared, or find that he has overestimated his salaries, wages, commissions and other compensation.

(4) On or before April 15, 2014, every taxpayer who has received taxable salaries, wages, commissions and other compensation shall make and file with the Income Tax Officer, a final return showing all such salaries, wages, commissions and other compensation earned during the period beginning January 1, 2013, and ending December 31, 2013, the total amount of tax due thereon, the amount, if any, of estimated tax thereon paid under the provisions of this section, and the amount, if any, of tax thereon that has been withheld pursuant to the provisions of Section 24-224 and the balance of tax due.

At the time of filing the final return, the taxpayer shall pay the balance of the tax due or shall make demand for refund or credit in the case of overpayment.

24-225 COLLECTION AT SOURCE.

(a) Every person, firm or corporation within the City who employs one or more persons on a salary, wage, commission or other compensation basis, other than domestic servants, shall deduct, at the time of the payment thereof, the tax imposed by this article on the salaries, wages, commissions and other compensation due to his employee or employees, and shall, on or before April 30, 2013, July 31, 2013, October 31, 2013, and January 31, 2014, respectively, and thereafter year to year, make and file with the Income Tax Officer, a return setting forth the taxes so deducted, and pay to the City the amount of taxes deducted for the preceding quarterly periods ending March 31, 2013, June 30, 2013, September 30, 2013, and December 31, 2013, respectively, and thereafter year to year..

(b) On or before February 28, 2014, and thereafter year to year, every such employer shall file with the Income Tax Officer:

(1) An annual return showing the total amount of salaries, wages, commissions and other compensation earned by each employee on which a tax is imposed by this article, the total amount of taxes so deducted, and the total amount of all taxes paid to the City on account of salaries, wages, commissions and other compensation earned by each employee during the period beginning January 1, 2013, and ending December 31, 2013, and thereafter year to year.

(2) A return for each person employed during all or any part of the period beginning January 1, 2013, and ending December 31, 2013, and thereafter year to year, who earned, during such period, any salaries, wages, commissions or other compensation subject to the tax imposed by this article, setting forth the employee's name, address and Social Security number, the total amount of salary, wages, commissions or other compensation earned by each employee during such period, and the amount of tax deducted therefrom. Every employer shall furnish a copy of the individual return to each employee for whom the employer is obligated to make a return under the provisions of this article.

(c) Every employer who discontinues business prior to December 31, 2013, and thereafter year to year, shall, within thirty days after the discontinuance of business, file the returns herein above required and pay the tax due.

(d) The failure or omission of any employer to make the deductions required by this section does not relieve any employee from the payment of the tax or from complying with the requirements of this article relating to the filing of declarations and returns.

(e) If an employer makes a deduction of tax as required by this section, the amount deducted shall constitute in the hands of such employer a trust fund held for the account of the City as beneficial owner thereof, and the employee from whose salaries, wages commissions or other compensation such tax was deducted shall be deemed to have paid such tax. Payment of the tax under the provisions of this section shall not relieve the taxpayer from filing a final return required by Section 24-223.

24-226 INCOME TAX OFFICER; POWERS AND DUTIES.

(a) It shall be the duty of the Income Tax Officer to collect and receive the taxes, fines and penalties imposed by this article. It shall also be his duty to keep a record showing the amount received by him from each person paying the tax and, if paid by such person in respect to another person, the name of such other person and the date of such receipt.

(b) The Income Tax Officer is hereby charged with the administration and enforcement of the provisions of this article, and all amendments thereto, as well as all rules and regulations of Council pertaining thereto, for the administration and enforcement of this article, including provisions for the re-examination and correction of declarations and returns, and of payments alleged or found to be incorrect, or as to which an overpayment is claimed or found to have occurred, and to grant reasonable extensions

of time upon proper cause shown for filing declarations or returns found necessary for the administration of this article.

(c) The Income Tax Officer, and agents designated in writing by him, are hereby authorized to examine the books, papers, and records of any employer, taxpayer, person, firm or corporation whom the officer reasonably believes to be an employer or taxpayer, in order to verify the accuracy of any declaration or return, or if no declaration or return was filed, to ascertain the tax due. Every employer, taxpayer, person, firm or corporation whom the Officer reasonably believes to be an employer or taxpayer, is hereby directed and required to give to the Officer, or to any agent designated by him, the means, facilities and opportunity for such examination and investigations, as are hereby authorized.

(d) Any information gained by the Income Tax Officer, his agents, or by any other official, agent or employee of the City as a result of any declarations, returns, investigations, hearings or verifications required or authorized by this article shall be confidential and shall not be disclosed to any person except for official use in connection with the administration or enforcement of this article or as otherwise provided by law.

(e) Any person aggrieved by any action of the Income Tax Officer shall have the right of appeal as provided by law.

24-227 SUIT FOR COLLECTION OF TAX.

(a) The Income Tax Officer may sue in the name of the City for the recovery of taxes due and unpaid under this article.

(b) Any suit brought to recover the tax imposed by this article shall be begun within three years after such tax is due, or within three years after the declaration or return has been filed, whichever date is later, provided, however, that this limitation shall not prevent the institution of a suit for the collection of any tax due or determined to be due in the following cases:

(1) Where no declaration or return was filed by any person, although a declaration or return was required to be filed by him under provisions of this article, there shall be no limitation.

(2) Where an examination of the declaration or return filed by any person, or of other evidence relating to such declaration or return in the possession of the Income Tax Officer, reveals a fraudulent evasion of taxes, there shall be no limitation.

(3) In the case of substantial understatement of tax liability of twenty-five percent or more, and no fraud, suit shall be begun within six years.

(4) Where any person has deducted taxes under the provisions of this article and has failed to pay the amounts so deducted to the Income Tax Officer, or where any person has willfully failed or omitted to make the deductions required by this article, there shall be no limitation.

(5) This section shall not be construed to limit the City from recovering delinquent taxes by any other means provided by this article.

(c) The Income Tax Officer may sue for recovery of an erroneous refund provided such suit is begun two years after making such refund, except that the suit may be brought within five years if it appears that any part of the refund was induced by fraud or misrepresentation of material fact.

24-228 INTEREST ON UNPAID TAX.

If for any reason the tax is not paid when due, interest at the rate of six percent per annum on the amount of such tax, and an additional penalty of one-half of one percent of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid, shall be added and collected. Where suit is brought for the recovery of any such tax, the person liable therefore shall, in addition, be liable for the costs of collection and the interest and penalties herein imposed.

24-229 PAYMENT AND REFUNDS.

The Income tax Officer is hereby authorized to accept payment of the amount of tax claimed by the City in any case where any person disputes the validity or amount of the City's claim for the tax. If it is thereafter judicially determined by a court of competent jurisdiction that there has been an overpayment to the Income Tax Officer, the amount of the overpayment shall be refunded to the person who paid.

24-230 APPLICABILITY.

The tax imposed by this article shall not apply:

(a) To any person as to whom it is beyond the legal power of the City to impose the tax herein provided for under the Constitution of the United States and the Constitution and Laws of the Commonwealth of Pennsylvania.

(b) To the net profits of any institution or organization operated for public, religious, educational or charitable purposes, to an institution or organization not organized or operated for private profit or to a trust or a foundation established for any such purposes.

This section shall not be construed to exempt any person who is an employer from the duty of collecting the tax at source from his employees and paying the amount collected to the City under the provisions of Section 24-224

24-231 SEVERABILITY.

The provisions of this article are severable. If any sentence, clause or section of this article is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses or sections of this article. It is hereby declared to be the intent of Council that this article would have been adopted had such unconstitutional, illegal or invalid sentence, clause or section not been included herein.

24-232 EFFECTIVE TERM.

This article shall be in force and effect from January 1, 2013, to and including December 31, 2013, and thereafter, from year to year, between January 1, and December 31, inclusive, in each succeeding year until otherwise ordained by the City or revoked by an act of Assembly, now or hereafter in force and effect, of the Commonwealth of Pennsylvania.

Wherever in this article a date is designated referring to a particular year, such year shall be construed to refer to the initial year in which this article is effective, and thereafter shall be construed to mean each succeeding year in which this article remains in effect.

Dates used in this article relevant to the initial effective period shall be construed in succeeding years with reference to the corresponding next year.

24-233 RULES AND REGULATIONS.

The Division of Tax Administration shall issue rules and regulations for the implementation of this ordinance. Such rules and regulations shall be subject to approval by City Council.

24-234 HEARING OFFICER.

The Tax Administration Manager is designated as the hearing officer to conduct hearings and decide all appeals filed.

24-239 PENALTY.

(a) Any person who fails, neglects or refuses to make any declaration or return required by this article, any employer who fails, neglects or refuses to register or to pay the tax deducted from his employees, or fails, neglects or refuses to deduct or withhold the tax from his employees, any person who refuses to permit the Income Tax Officer or any agent designated by him to examine his books, records and papers, and any person who knowingly makes an incomplete, false or fraudulent return, or attempts to do anything whatsoever to avoid the full disclosure of the amount of his net profits or earned income in order to avoid the payment of the whole or any part of the tax

imposed by this article shall, upon conviction thereof before any justice of the peace, alderman or magistrate, or court of competent jurisdiction in Berks County, be sentenced to pay a fine of not more than five hundred dollars (\$500.00) for each offense, and costs, and, in default of payment of said fine and costs to be imprisoned for a period not exceeding thirty days.

(b) Any person who divulges any information which is confidential under the provisions of this article shall, upon conviction thereof before any justice of the peace, alderman or magistrate, or court of competent jurisdiction, be sentenced to pay a fine of six hundred dollars (\$600.00) for each offense, and costs, and in default of payment of such fines and costs shall be imprisoned for a period not exceeding ninety days.

(c) The penalties imposed under this section shall be in addition to any other penalty imposed by any other section of this article.

(d) The failure of any person to receive or procure forms required for making the declaration or returns required by this article shall not excuse him from making such declaration or return.

SECTION 2. This Ordinance shall become effective January 1, 2013.

Enacted _____ day of _____, 2012.

President of Council

Attest:

City Clerk

BILL NO. _____

A N O R D I N A N C E

AN ORDINANCE PROVIDING FOR A TAX OF UP TO A MAXIMUM OF ONE AND ONE TENTH PERCENT (1.1%) ON ALL EARNED INCOME AND NET PROFITS GENERATED IN THE CITY OF READING BY NON-RESIDENTS OF THE CITY OF READING.

THE COUNCIL OF THE CITY OF READING HEREBY ORDAINS AS FOLLOWS:

SECTION 1. The City of Reading hereby imposes a tax of one tenth of one percent (0.1%) on all earned income and net profits generated by non-residents of the City of Reading within the City of Reading who are subject to payment of earned income and net profits tax to the taxpayer's resident (domicile) taxing authority in the amount of one percent (1.0%).

SECTION 2. The City of Reading hereby imposes a tax of one and one tenth percent (1.1%) on all earned income and net profits generated by non-residents of the City of Reading within the City of Reading who are not subject to payment of earned income and profits tax to the taxpayer's resident (domicile) taxing authority.

SECTION 3. The City of Reading hereby imposes a tax of a certain percentage which when added to the percentage imposed by the taxpayer's resident (domicile) taxing authority equals one and one tenth percent (1.1%) on all earned income and net profits generated by non-residents of the City of Reading within the City of Reading.

SECTION 4. This tax on non-residents is hereby imposed on; (a) all salaries, wages, commissions and other compensation earned on or after January 1, 2013, during the calendar year 2013, by non-residents of the City for work done or services performed or rendered in the City of Reading; (b) the net profits earned on or after January 1, 2013, during the calendar year 2013, of businesses, professions or other activities conducted in the City of Reading by non-residents.

SECTION 5. This tax levied above shall not be shared by the School District, of Reading or otherwise, and non-residents shall continue to be given credit for the amount of earned income tax paid to their home municipal taxing authorities.

SECTION 6. The revenues resulting from the above tax may be used for general revenue purposes.

SECTION 7. This tax shall first be levied, collected and paid beginning on January 1, 2013, and during the calendar year of 2013 under all circumstances whether or not a fiscal year is used by the taxpayer.

SECTION 8. Should any section of this Ordinance be declared invalid for any reason, said declaration shall not have any effect on the remainder of this Ordinance.

SECTION 9. This Ordinance shall become effective January 1, 2013 and shall continue in effect until it may be repealed or modified by ordinance enacted by the City of Reading Council in accordance with the applicable Home Rule Charter provisions.

Enacted on _____ 2012

Francis G. Acosta
President of Council

Attest:

Linda A. Kelleher
City Clerk

BILL NO. _____

A N O R D I N A N C E

AN ORDINANCE PROVIDING FOR A TAX OF UP TO A MAXIMUM OF ONE AND THREE TENTHS PERCENT (1.3%) ON ALL EARNED INCOME AND NET PROFITS GENERATED IN THE CITY OF READING BY NON-RESIDENTS OF THE CITY OF READING FOR 2013.

THE COUNCIL OF THE CITY OF READING HEREBY ORDAINS AS FOLLOWS:

SECTION 1. The City of Reading hereby imposes a tax of three tenths of one percent (0.3%) on all earned income and net profits generated by non-residents of the City of Reading within the City of Reading who are subject to payment of earned income and net profits tax to the taxpayer's resident (domicile) taxing authority in the amount of one percent (1.0%).

SECTION 2. The City of Reading hereby imposes a tax of one and three tenths percent (1.3%) on all earned income and net profits generated by non-residents of the City of Reading within the City of Reading who are not subject to payment of earned income and profits tax to the taxpayer's resident (domicile) taxing authority.

SECTION 3. The City of Reading hereby imposes a tax of a certain percentage which when added to the percentage imposed by the taxpayer's resident (domicile) taxing authority equals one and three tenths percent (1.3%) on all earned income and net profits generated by non-residents of the City of Reading within the City of Reading.

SECTION 4. This tax on non-residents is hereby imposed on; (a) all salaries, wages, commissions and other compensation earned on or after January 1, 2013, during the calendar year 2013, by non-residents of the City for work done or services performed or rendered in the City of Reading; (b) the net profits earned on or after January 1, 2013, during the calendar year 2013, of businesses, professions or other activities conducted in the City of Reading by non-residents.

SECTION 5. This tax levied above shall not be shared by the School District, of Reading or otherwise, and non-residents shall continue to be given credit for the amount of earned income tax paid to their home municipal taxing authorities.

SECTION 6. The revenues resulting from the above tax may be used for general revenue purposes.

SECTION 7. This tax shall first be levied, collected and paid beginning on January 1, 2013, and during the calendar year of 2013 under all circumstances whether or not a fiscal year is used by the taxpayer.

SECTION 8. Should any section of this Ordinance be declared invalid for any reason, said declaration shall not have any effect on the remainder of this Ordinance.

SECTION 9. This Ordinance shall become effective January 1, 2013 and shall continue in effect until it may be repealed or modified by ordinance enacted by the City of Reading Council in accordance with the applicable Home Rule Charter provisions.

Enacted on _____ 2012

Francis Acosta
President of Council

Attest:

Linda A. Kelleher
City Clerk

BILL NO. _____ 2012
AN ORDINANCE

AMENDING THE CITY OF READING CODIFIED ORDINANCES CHAPTER 10 HEALTH AND SAFETY, PART 4, CERTIFICATE OF TRANSFER, BY REDEFINING PROPERTY TO INCORPORATE ALL REAL ESTATE INCLUDING A LOT AND PROVIDING A DEFINITION FOR A LOT.

NOW, THEREFORE, THE COUNCIL OF THE CITY OF READING HEREBY ORDAINS AS FOLLOWS:

SECTION 1. Amending the Codified Ordinances Chapter 10 Health and Safety by, Part 4, Certificate of Transfer, by redefining property to incorporate all real estate including a lot and providing a definition for a lot as attached in Exhibit A.

SECTION 2. All relevant ordinances, regulations and policies of the City of Reading, Pennsylvania not amended per the attached shall remain in full force and effect.

SECTION 3. If any section, subsection, sentence or clause of this ordinance is held, for any reason, to be invalid, such decision shall not affect the validity of the remaining portions of the Ordinance.

Enacted _____, 2013

President of Council

Attest:

City Clerk
(Council Staff)
Submitted to Mayor: _____
Date: _____

Received by the Mayor's Office: _____

Date: _____

Approved by Mayor: _____

Date: _____

Vetoed by Mayor: _____

Date: _____

EXHIBIT "A"

Part 4. Certificate of Transfer

Section 4-301 Declaration of Purpose. The City of Reading City Council desires to establish certain rules and regulations related to the transfer of property within the City and requiring the receipt of a Certificate of Transfer from the City of Reading and a post settlement inspection for all City of Reading residential, non-residential and mixed- use properties. The City Council finds that the establishment of this program for all City residential, non-residential, and mixed use properties is necessary to protect the public health, safety, and welfare by ensuring the proper maintenance of all City properties, by identifying and requiring correction of substandard conditions, and by preventing conditions of deterioration and blight that could adversely affect economic conditions and the quality of life in Reading.

The fees assessed in this Part shall be revenue neutral and will only cover the cost of the program. The fees shall be reviewed against the cost of the program annually and recommendations for adjustments shall be referred by ordinance to the City of Reading City Council.

Nothing in this ordinance shall preclude the buyer from seeking legal recourse against the Seller, or the Seller's Agent where applicable, within the Pennsylvania Court system.

§4-302. Definitions.

AGENT - any person who for monetary or other consideration aids a seller in the sale of property. Whenever used in any clause prescribing or imposing a penalty, the term "agent," as applied to partnerships and associations, shall mean the partners or members thereof and, as applied to corporations, the officers thereof.

AGREEMENT - written agreement or written instrument executed by the seller prior to transfer or the buyer after transfer of the property which provides the City with the ability to perform a Health and Safety Inspection.

BUYER - an individual who acquires legal or equitable title pursuant to an agreement of sale.

CERTIFICATE OF TRANSFER - the certificate issued by the City of Reading to the owner of a property that documents that the property is permitted for the use indicated on the Certificate and is based on the property's compliance with the applicable City of Reading Ordinances including but not limited to the Zoning Ordinance and the Housing Ordinance. The Certificate of Transfer does not indicate compliance with the City of Reading Property Maintenance Ordinance.

CERTIFICATE OF TRANSFER PACKET- packet given by the City indicating approved use, rental housing information, and other relevant City documentation.

CITY INSPECTOR - an employee or contractor engaged by the City of Reading to do, among other things, Health and Safety Inspections.

DAYS - calculation of days in this Part shall be by calendar days unless otherwise noted in this Part. If the expiration of the day is on a Saturday, Sunday or Holiday, the deadline shall be extended until the next business day.

DEFICIENCIES - those items indicated on a Health and Safety Inspection report that require repair, remediation or corrective action and/or are hazardous conditions.

DWELLING UNIT or UNIT - a single unit providing complete, independent living facilities for one or more persons, including permanent provisions for living, sleeping, eating, cooking and sanitation.

FAILURE TO APPEAR - A failure to appear as described below includes inspection cancellations, no shows and no entries into all units.

HEALTH AND SAFETY COMPLIANCE LETTER - a letter, correspondence or document issued by the City of Reading Property Maintenance Division stating that the requirements of this Part and the minimum habitability requirements set forth herein have been satisfied and any founded deficiencies have been corrected.

HEALTH AND SAFETY INSPECTION - an inspection to determine the condition of a property in accordance with such standards of minimum habitability and safety as shall be determined by the Property Maintenance Division.

HEALTH AND SAFETY INSPECTION REPORT - a report issued by a City Inspector setting forth the results of a health and safety inspection which shall include the designation of such conditions as shall require repair or remediation and any hazardous conditions for the current use of the property.

INDIVIDUAL - any person, partnership, association, corporation or other entity.

INSPECTION REQUEST- a request for performance of a Health and Safety Inspection other than an agreement submitted by a buyer at the time of transfer of the property.

LOT - *a measured parcel of land having fixed boundaries and designated on a plot or survey owned or meant to be owned by an individual, group or corporation whether used for commercial or private use and may consist of one or more parcels.*

MIXED COMMERCIAL/RESIDENTIAL PROPERTY - a property, building or structure in which part is used for residential purposes and another part is utilized for commercial purposes. Also referred to as mixed residential/commercial property or mixed use - commercial/residential or mixed use - residential/commercial.

MULTI-UNIT DWELLING - a building arranged, designed, and intended to provide two or more dwelling units. Individual dwelling units may share party walls with other units and either have common outside access areas or have individual outside access areas. Types of such buildings shall include, but shall not be limited to, townhouses, apartments, and/or condominiums.

NOTICE OF VIOLATION - a written notice issued by the Property Maintenance Division directing any repair or remediation, corrective or other action relating to any deficiencies as set forth in a report that may include a time frame within which any such action must be taken.

OWNER - entity or individual(s) that have an enforceable claim or title to an asset or property; and is recognized as such by law. For example, a lender is the legal owner of a property.

PROPERTY - all residential, ~~and~~ mixed residential/commercial buildings, structures or ~~property~~ *real estate* within the City of Reading, any and all building(s) or other improvement(s) and the land on which the buildings and improvements are situated.

PROPERTY MAINTENANCE CODE - for the purpose of establishing rules and regulations for the maintenance of all structures, including administration, enforcement and penalties, the property maintenance code known as the International Property Maintenance Code, 2012 Edition, as published by the International Code Council, and adopted by the City of Reading City Council as deleted, modified or amended. From the date on which this Part shall take effect, the provisions thereof shall be controlling in the maintenance of all structures, and in all other subjects therein contained, within the corporate limits of the City of Reading, Pennsylvania, as per Codified Ordinances Chapter 5, Part 6.

PROPERTY MAINTENANCE DIVISION – The City of Reading Property Maintenance Division.

RENTAL COMPLIANCE LETTER - a letter or document issued by the City of Reading Property Maintenance Division upon finding and stating compliance with the applicable City of Reading Codified Ordinances following performance of a rental inspection.

ROOM or ROOMING UNIT - any room, area or group of rooms forming a single habitable unit occupied or intended to be occupied for sleeping or living, but not for cooking purposes or independent living.

ROOMING HOUSE - a building arranged or occupied for lodging, with or without meals, for compensation and not occupied as a one- or two-family dwelling, excluding hotels and motels.

SALE - the transfer of any legal or equitable interest in or title to property, including exchanges of properties with or without monetary consideration.

SELLER - the owner *or* his authorized agent or appointee of the property that will be transferred or sold.

SETTLEMENT - the culmination of a particular transaction involving real property that results in the transfer or conveyance of a property from one party to another.

SINGLE-FAMILY DWELLING - a single unit providing complete independent living facilities for one or more persons, including permanent provisions for living, sleeping, eating, cooking and sanitation. A single unit may be incorporated within a series of row

homes sharing a common firewall. Types of such buildings shall also include mobile and modular units.

STRUCTURE(S) – any manmade object, including a building, radio or television tower, fences, walls, carports, porches and decks, and permanent signs, constructed or erected on or in the ground or water or upon another structure or building and having an ascertainable stationary location. The term “structure” shall not include walks, sidewalks or driveways.

VACANT PROPERTY – a residential or mixed use (residential and other permitted use) property shall be deemed to be a “vacant property” if it is continuously unoccupied by the same individual or basic family unit as a residence and/or it is unoccupied. A vacant property can include a vacant property for sale, a vacant property for rehabilitation, a code compliant vacant property and a vacation/second residence.

§ 4-303. Certificate of Transfer Required.

1. A Certificate of is required for any property held for sale or transfer within the City of Reading. A person seeking a Certificate of Transfer must request and complete, in its entirety, a Certificate of Transfer Application supplied by the Property Maintenance Division within 15 days of offering the property for sale.
2. Issuance of Certificate of Transfer. On receipt of the Certificate of Transfer Application, the Property Maintenance Division shall prepare and issue the Certificate of Transfer Property Packet to the Seller, or his authorized agent by first class mail.
3. Zoning permits and other licenses do not transfer to the new owner. The new owner must make application to the proper city office(s).
4. If a property will be a Rental Unit which was not a recognized rental property at the time of sale, the Buyer may request a Rental Inspection in place of a Health and Safety Inspection. If the Buyer does not inform Property Maintenance Division of the intent to rent until after the completion of the Health and Safety Inspection, the property must undergo a full Rental Inspection at full price according to the Housing Fee Schedule.

§4-304. Health and Safety Inspection Procedure.

To commence a Health and Safety Inspection prior to settlement or transfer of a property, the seller should submit a request to the City of Reading Property Maintenance Division on a form prepared and provided by the Property Maintenance Division. If the property has not transferred to a new owner after 24 months of the date of the Health and Safety Compliance Letter, Any property with a Health and Safety

Compliance Letter that remains for sale for more than a 24 month period, while owned by the original applicant, shall undergo a new Health and Safety Inspection at half price.

To commence a Health and Safety Inspection after settlement or transfer of a property, the Property Maintenance Division shall, within fifteen (15) business days of notification from the Recorder of Deeds, notify the new owner of the Health and Safety Inspection. The Property Maintenance Division will without unreasonable delay inform the seller or the Buyer of the date, time and cost of the inspection as per the City of Reading Fee Schedule.

1. An inspection of the property shall be performed and billed to determine compliance with minimum health and safety standards and requirements as per the current allowable use. The bill includes the first re-inspection, but further re-inspections will be billed according to the Fee Schedule. These minimum health and safety standards shall not prohibit citations for other significant health and safety hazards that may be identified by the inspector during the inspection:

A. Each dwelling unit must have an operational (working) smoke detector installed in all common areas, including the basement, every designated bedroom and every finished attic space as required by the Property Maintenance Code.

B. Each dwelling unit must meet fire standards and have sufficient egress as per the Property Maintenance Code.

C. Each dwelling unit must have an existing acceptable 60 ampere service, or a minimum 100 ampere three-wire electric service, must be installed for the dwelling as required by the Property Maintenance Code.

D. Each dwelling unit must have kitchen countertop receptacles, laundry and bathroom receptacles must be ground fault circuit interrupter protected, as required by Property Maintenance Code.

E. No basement or attic may be used for habitable bedroom units except by authorization, approval or variance of the City Zoning Hearing Board and shall comply with the requirements of the Property Maintenance Code.

F. All properties must be supplied with clearly identifiable numbers (minimum of 3 inches tall) outside the property, in clear view of the street, designating the street number of the property as required by the Property Maintenance Code.

G. The property must have a sufficient number of storage containers for solid waste.

H. The exterior of the property shall be in compliance with the Property Maintenance Code.

I. All properties must be free from infestation of insects or vermin as required by the Property Maintenance Code.

J. All properties must have the proper permits, licenses and zoning permits if being used for anything other than single-family owner-occupied purposes.

K. All sidewalks, walkways, stairs, driveways, parking spaces and similar areas shall be kept in a proper state of repair, and maintained free from hazardous conditions as required by the Property Maintenance Code.

L. All foundation walls shall be maintained plumb and free from open cracks and breaks and shall be kept in such condition so as to prevent the entry of rodents and other pests as required by the Property Maintenance Code.

M. Every exterior stairway, deck, porch and balcony, and all appurtenances attached thereto, shall be maintained structurally sound, in good repair, with proper anchorage and capable of supporting the imposed loads as required by the Property Maintenance Code.

N. There shall be no illegal sewer/water connections, as defined under the applicable City policies.

O. Every handrail and guard shall be firmly fastened and capable of supporting normally imposed loads and shall be maintained in good condition as required by the Property Maintenance Code.

P. All other parts of the City of Reading Property Maintenance Code.

2. The Property Maintenance Inspector performing the inspection has the right to request assistance from another inspector or department of the City of Reading including but not limited to a property maintenance inspector or a trades inspector. In evaluating the inspection, the inspector has the right to review records of other City Departments or Divisions.

3. At any time after the receipt of the Health and Safety Inspection Report, the Property Maintenance Division may undertake such further actions or inspections as it deems appropriate consistent with the applicable ordinances of the City of Reading, including, but not limited to, a full inspection for any applicable codes compliance and/or the issuance of a Notice of Violation based upon the Health and Safety Inspection Report to repair or remediate or otherwise correct any deficiencies indicated in the Health and Safety Inspection Report within such time as may be set forth in the Notice of Violation.

4. **Failure to Appear for Inspection.** If the owner or authorized agent cannot be available at the proposed time, said owner or authorized agent, shall provide no less

than 24-hour written notice to the Property Maintenance Division. Upon failure to give such written notice or upon failure to gain entry, an administrative fee will be assessed against the owner failing to supply written notice to appear. If the property owner or authorized agent fails to appear for the second scheduled inspection an administrative fee will be assessed against the property owner. If the property owner or his authorized agent fails to appear for the third scheduled inspection, the Property Maintenance Division shall assess an administrative fee and may placard the subject property and/or promptly seek an administrative search or inspection warrant from a court of competent jurisdiction by supplying all necessary affidavits and testimony in support thereof. Refer to the City of Reading Fee Schedule for appropriate fees.

§4-305. Fees.

1. All fees required for a Health and Safety Inspection shall be established by City Council as adopted by the City of Reading Fee Schedule.

2. **Non-Payment.** Non-payment shall not preclude performance of an inspection or recheck. In the event of non-payment, the City reserves the right to initiate collection activities and the appropriate legal action if the bill is not paid.

§4-306. Health and Safety Inspection Report.

1. **Report.** Upon the completion of a Health and Safety Inspection, a report setting forth the deficiencies found during the inspection shall be prepared. The report shall at a minimum state the following:

- A. Address of the property inspected.
- B. Owner's name and mailing address (P.O. Box addresses will not be accepted).
- C. Date of inspection.
- D. Name, position (buyer or owner and their authorized agents) and address of person(s) requesting the inspection.
- E. Deficiencies found per requirements of this Part. If no deficiencies are found per this Part it shall be so indicated.
- F. Time to cure deficiencies.
- G. Directive to cure deficiencies.
- H. Right to appeal as defined herein by §11-307-4.
- I. If the property has been found to be a commercial use, the Health and Safety Inspection Report shall indicate the zoning district the property is located in, the permitted zoning use of the property and a business license.

2. **Service.** Upon the completion of the inspection, a copy of the Health and Safety Inspection Report shall be personally delivered, mailed by first class delivery or emailed to the person or party requesting the inspection. If the Health and Safety

Inspection is performed prior to sale, the Buyer or the Buyer's Agent may also request a copy of the Health and Safety Inspection Report from the Property Maintenance Division.

3. **Validity.** The Certificate of Transfer will be valid for a period of 24 months. If a Health and Safety Inspection is performed prior to sale, the Health and Safety Inspection Report shall *also* be valid for a period of 24 months. If deficiencies or violations are not corrected within 120 days of the original inspection, a subsequent inspection may be required to ensure no additional violations or deficiencies have occurred since the initial inspection. Any property with a Health and Safety Compliance Letter that remains for sale for more than a 24 month period, while owned by the original applicant, shall undergo a new Health and Safety Inspection at half price.

(Ord. 16-2008, 2/11/2008, §1)

§4-307. Report Findings.

1. **Findings of Deficiencies or Violations.** If deficiencies or violations for the current allowable use of the requirements of this Part are discovered, they shall be set forth on a Health and Safety Inspection Report. Upon findings of deficiencies or violations of this Part are found, a re-inspection of the property shall be scheduled to be performed upon expiration of the time period provided for on the report to cure, correct or abate the violations. If the Health and Safety Inspection is completed prior to sale, the Seller is responsible for abating, curing, or rehabilitating any deficiencies found within the abatement time indicated on the Health and Safety Inspection Report. If the Health and Safety Inspection is completed after the sale, the Buyer is responsible for curing deficiencies within the abatement time indicated on the Health and Safety Inspection Report.

2. **No Deficiencies Found.** If no deficiencies or violations per this Part are discovered during the Health and Safety Inspection, a Health and Safety Compliance Letter shall be issued by the City of Reading Property Maintenance Division as stated herein.

3. **Condemnation.** Nothing in this Part shall preclude an inspector from placarding or condemning a property as unfit for human habitation pursuant to City of Reading Codified Ordinances, if it is determined that the property is unfit for human habitation.

4. **Appeals.** If a person disagrees with findings in a Notice of Violation, they may appeal said findings by requesting a hearing in writing within 5 days of receipt of the Notice of

Violation addressed to the Director of Community Development or his designee, Room 3-06 City Hall, 815 Washington Street, Reading, PA 19601. Any subsequent appeal shall be filed to the Berks County Court of Common Pleas pursuant to 2 Pa.C.S. §751 and §752.

(Ord. 16-2008, 2/11/2008, §1)

§4-308. Health and Safety Compliance Letter & Rental Compliance Letter

1. **Issuance.** Upon determination by a Property Maintenance Inspector of no findings of violations or deficiencies of this Part, a Health and Safety Compliance Letter shall be prepared and issued to the person requesting the inspection. The letter shall be served upon the person requesting the inspection via first class mail or emailed and a copy shall be placed in the property file in the Property Maintenance Division. The Health and Safety Compliance Letter shall state that as of the date of issuance of the letter the property complied with this Part. The letter shall not be meant to be nor interpreted that the property is in compliance with all City of Reading Codified Ordinances.

2. **Request for Extension.** The person requesting an inspection may submit to the City of Reading Property Maintenance Division in writing a request for an extension of time of the validity of the Health and Safety Compliance Letter.

3. **Timing to Request Extension.** A request for an extension may be requested at the time of the first reinspection.

4. **Requirements.** A request for an extension of the Health and Safety Compliance Letter shall, at a minimum, set forth the reason for the request and the requested length of extension of validity of the compliance letter.

5. **Response.** The City of Reading Property Maintenance Division at its discretion may approve or reject a request for an extension of the time period for the validity of a Health and Safety Compliance Letter. The Property Maintenance Division shall notify the person requesting the extension of its decision to accept or reject their request within fourteen (14) calendar days of receipt of request as evident by the time stamp of the City of Reading Property Maintenance Division acknowledging receipt. Said notice shall be mailed via first class mail or emailed to the person requesting the extension. If the request is rejected, an inspection must be requested and performed as required by this Part upon expiration of the validity of the compliance letter if necessary to comply with this Part.

6. Rental Compliance Letter.

A. If the property being sold is a rental unit which has undergone a full rental inspection per the City of Reading Codified Ordinances within six (6) months of transfer of the property and a letter has been issued by the City of Reading Property Maintenance Division stating that the property is code compliant, the property is not required to undergo a Health and Safety Inspection. The Seller or Buyer may request a Health and Safety Compliance Letter based on the Rental Compliance Letter.

(Ord. 16-2008, 2/11/2008, §1)

§4-309. Permits

If permits are required to perform work to cure, correct, abate or remediate any deficiencies or violations noted on the Health and Safety Inspection Report, the person requesting the inspection, shall be responsible to obtain or ensure obtaining of any and all permits required to perform such work.

(Ord. 16-2008, 2/11/2008, §1)

§4-310. Non – exclusive Inspection

The performance of a Health and Safety Inspection shall not remove a property from the schedule of routine inspections of rental properties in the City of Reading as conducted per the City of Reading Property Maintenance Code [Chapter 5, Part 6]. A Health and Safety Inspection shall also not preclude performance of an inspection by the Department of Fire and Rescue Services or Health Inspector of the City of Reading Property Maintenance Division, City of Reading Zoning Office or other City Office as provided for in the City of Reading Codified Ordinances.

Nothing in this Part, shall preclude the performance of an inspection upon receipt of a complaint of violation of the City of Reading Codified Ordinances regarding the subject property.

§4-311. Enforcement

1. This Part shall be enforced under the jurisdiction of the City of Reading Property Maintenance Division. Enforcement is delegated to the Property Maintenance Division.

(Ord. 16-2008, 2/11/2008, §1)

§4-312. Regulations and Forms

The Property Maintenance Division is hereby authorized to establish regulations, consistent with the provisions of this Part, to prepare and distribute forms to implement this Part and to set criteria and provide for the qualifications and training as to applicable City ordinances and regulations of certified inspectors and to do any and all other acts as are necessary to implement the terms of this Part.
(*Ord. 16-2008, 2/11/2008, §1*)

§4-313. Exemptions.

The following real estate transactions shall be exempted from the Certificate of Transfer and Health and Safety Inspection requirements:

1. The conveyance of an owner occupied primary residential property transferring from a decedent(s) to his devisee(s) or heir(s).
2. The conveyance of an owner occupied primary residential property transferring between spouses due to a divorce action.
3. The conveyance of a property to a municipality, township, school district or county or its agencies pursuant to acquisition by the municipality, township, school district or county of a tax delinquent property at sheriff sale or tax claim department sale.
4. The conveyance of a property to the Commonwealth or to any of its instrumentalities, agencies or political subdivisions by gift, dedication or deed in lieu of condemnation or deed of confirmation in connection with condemnation proceedings, or a reconveyance by the condemning body of the property condemned to the owner of record at the time of condemnation, which reconveyance may include property line adjustments provided said reconveyance is made within one year from the date of condemnation.

§4-314. Violations

Any person who shall violate a provision of this Part, or who shall fail to comply with any of the requirements thereof or any amendments thereof shall be subject to a charge of summary offense and the fines and/or penalties set forth herein.

§4-315. Penalties

The following penalties may be levied on either or both of the seller and buyer, or new owner should either fail to comply with the terms of this ordinance:

1. Failure to obtain a Certificate of Transfer within 15 days of the time the property is offered for sale or transfer will result in a penalty as per the City of Reading Fee Schedule.

2. Failure to correct any deficiencies per the Health and Safety Inspection Report will result in penalties as stated in the Property Maintenance Code.
(Ord. 16-2008, 2/11/2008, §1)

§4-316. Other Causes of Action

Nothing in this Section shall preclude the City of Reading Property Maintenance Inspector instituting the appropriate proceeding at law or in equity, to restrain, correct or abate such violation, or to require the removal or termination of the unlawful occupancy of the structure in violation of the provisions of this Code or of the order or direction made pursuant thereto. Any action taken by the authority having jurisdiction on such premises shall be charged against the real estate upon which the structure is located and shall be a lien upon such real estate.
(Ord. 16-2008, 2/11/2008, §1)

§4-317. Liability of City/Buyer/Inspector

1. The Health and Safety Inspection report should not be construed as a full Property Maintenance Inspection and is not intended to replace such or supplement any private inspection of the condition of the property as may be deemed desirable by the property owner or other entities.

2. Neither the enactment of this Part nor the preparation and delivery of any document pursuant hereto shall impose any liability upon any City Inspector for any errors or omissions contained in any report nor shall the City or City Inspector bear any liability not otherwise imposed by law. The owner and subsequent buyer of any property shall remain wholly liable for compliance with the City's Property Maintenance Code [Chapter 5, Part 6], Trades Codes, the Zoning Ordinances [Chapter 27] and any and all other applicable ordinances of the City.